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S U P P O R T

UNITED NATIONS POPULATION FUND

Report of the Executive Director on UNFPA publications

Summary

This report is being submitted to the Governing Council in response to decision 89/49, paragraph 8, which requested the Executive Director to present to the Council at its thirty-eighth session a detailed report on UNFPA publications so as to enable the Council to consider further the question of funding United Nations Population Fund publications from the administrative and programme support services (APSS) budget. The report is presented in four sections. The first section reviews the policy development of UNFPA's publications programme, highlighting the legislative authority for the Fund's public information and awareness creation activities. The second section presents the findings of an independent analysis of UNFPA regular and specialized publications. The third section examines recent developments in the Fund's distribution system. The report concludes with a brief discussion of the rationale for determining whether a particular publication should be included in the APSS budget or funded by programme resources. This report should be read in conjunction with the Fund's biennial budget estimates for administrative and programme support services for the 1992-1993 biennium (document DP/1991/36).

INTRODUCTION

1. The UNDP Governing Council, at its thirty-sixth session in June 1989, approved the recommendations of the Executive Director concerning the funding of United Nations Population Fund (UNFPA) publications as set out in document DP/1989/40, and requested the Executive Director to prepare a detailed report for the thirty-eighth session of the Governing Council "to enable the Council to consider further the question of funding of the United Nations Population Fund publications from the administrative and programme support services (APSS) budget" (decision 89/49, para. 8).

2. This report, prepared in accordance with the Governing Council's request, provides further information on the range of UNFPA publications, including their effectiveness and impact, gives details of developments since the last report and makes recommendations for funding UNFPA publications.

I. POLICY DEVELOPMENT OF UNFPA'S PUBLICATIONS PROGRAMME

3. Public information and awareness creation have been recognized from the outset as a central part of UNFPA's mandate: the Economic and Social Council (ECOSOC), in resolution 1763 (LIV) of 18 May 1973, stated that one of the aims and purposes of UNFPA was "to promote awareness, both in developed and developing countries, of the social, economic and environmental implications of national and international population problems, of the human rights aspects of family planning, and of possible strategies to deal with them in accordance with the plans and priorities of each country". ECOSOC resolution 1986/7 of 21 May 1986 reaffirmed the aims and purposes set out in resolution 1763 (LIV).

4. The Governing Council, at its thirty-seventh session, welcomed "the important contribution of UNFPA publications and other public information efforts in promoting awareness, both in developed and developing countries, of population issues and their social, economic and environmental implications" (decision 90/35 A, para. 17). Subsequently, the General Assembly, in resolution 45/216 of 21 December 1990, urged the Fund "to continue to undertake activities aimed at building up better awareness of population issues" (para. 13).

5. The International Forum on Population in the Twenty-first Century, held in Amsterdam, the Netherlands, in November 1989, adopted the Amsterdam Declaration, which urged the United Nations Population Fund and its governing bodies "to strengthen further the capacity of UNFPA to foster international awareness creation". The Declaration noted as a priority "the value of information, education and communication activities in development work in general and in population programmes in particular; and the need to direct information activities to both women and men" (para. 1.15).

6. In October 1990, the Executive Director reported to the General Assembly, through the Governing Council and ECOSOC, on the "implications for population programmes of the Amsterdam Declaration and on efforts to develop further the analysis of resource requirements for international population assistance" (document DP/1990/44). Her report stressed that an indispensable component in efforts to increase and sustain the political support required to mobilize sufficient financial, human and institutional resources was a strong programme of information, education and communication aimed at political leaders, planners, parliamentarians, community and religious leaders and other policy makers.

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7. To carry out the mandates assigned to UNFPA in the area of awareness creation and public information, the Information and External Relations Division (IERD) of UNFPA, through its Editorial, Publications and Media Services Branch, produces, inter alia, the following publications: (a) the UNFPA Annual Report; (b) Population, a monthly newsletter; (c) Populi, a quarterly journal; (d) UNFPA Publications and Audio-Visual Guide, updated yearly; (e) the State of World Population report; (f) the Inventory of Population Projects in Developing Countries Around the World, published annually; (g) the triennial Guide to Sources of International Population Assistance; and (h) various special publications including, among others, Population Issues: A Briefing Kit, the Fund's Guide to Information Activities for UNFPA Field Offices and a basic brochure on the Fund and its work. The history, evolution and impact of these publications were described in detail in document DP/1989/40, the "Report of the Executive Director on UNFPA publications and audio-visual productions", which was presented to the thirty-sixth session of the Governing Council.

8. The Fund also produces special publications as necessary, including, for example, Safeguarding the Future (based on the Fund's 1988 State of World Population report), Investing in Women (based on the 1989 State of World Population report), Meeting the Population Challenge (publication prepared for the Amsterdam Forum) and Family Planning: Saving Children, Improving Lives (booklet prepared for the World Summit for Children in September 1990).

II. ANALYSIS OF UNFPA PUBLICATIONS

9. In preparing this report, UNFPA commissioned an independent review of its publications from the point of view of their suitability for the intended audiences, their content, and readers' reactions. In the first stage of the analysis, a consultant examined the population information needs of Governments, non-governmental organizations (NGOs) and UNFPA field offices, and interviewed key media figures as well as public affairs/public relations specialists. The second stage of the analysis involved a series of interviews with Government delegations; various divisions of information within the United Nations system; NGOs specializing in population and related activities; print and electronic communications media; UNFPA staff at headquarters; and UNFPA Country Directors.

10. Readership surveys for Populi and Population in 1989 were also examined. The response to these surveys was very positive and represented a broad array of readers in both the developed and developing countries.

11. Those interviewed for this report generally agreed that UNFPA's public information policy had been effective in raising awareness among different audiences on basic policy issues and that it had appropriately stressed substantive issues over institutional promotion. They cited the State of World Population report and the Inventory of Population Projects in Developing Countries Around the World as the Fund's most prestigious publications. Each is described in some detail below.

12. UNFPA publications can be divided into two broad categories: regular publications and specialized publications. While it could be argued that all the Fund's regular publications serve the programmatic role of awareness creation, the Annual Report and periodical publications such as Populi and Population serve the additional purpose of drawing public attention to UNFPA as an institution and to programmes funded by UNFPA. They may be regarded as among the "programme support" elements of UNFPA activities, for which APSS budget funding is appropriate. The specialized publications on the other hand -- the State of

World Population report, the Inventory, and the Guide to Sources of International Population Assistance - do not concentrate on UNFPA or UNFPA-funded activities, per se, but cover the spectrum of population issues, policies and programmes. They are thus an integral part of the Fund's programme and of its mandate to create awareness about population issues and their implications for development.

A. Regular publications

Annual Report

13. The Annual Report by the Executive Director, published in Arabic, Chinese, English, French, Russian and Spanish, is the basic information document on UNFPA's activities throughout the year. The report, financed under the APSS budget, has been produced yearly since 1973. The 1989 Annual Report essentially reproduced the text of the equivalent document prepared for the Governing Council, plus a summary of financial and programme information, and a compendium of legislation concerning UNFPA. The Annual Report is distributed free of charge to all interested officials in both developed and developing countries, and to population experts and academics. Recipients include UNFPA Country Directors, United Nations Information Centres, United Nations missions, NGOs, libraries and institutes teaching demography.

14. Distribution of the 1989 report was 1,500 copies in Arabic; 6,565 copies in English; 1,553 in French; 1,500 in Russian and 1,510 in Spanish.

Populi

15. Populi, the official quarterly journal of UNFPA, first published in 1974, is designed to appeal not only to those in the population field but also to those interested in the wider field of economic and social development. Since 1989, it has been published under the APSS budget. Published exclusively in English, Populi contains articles, interviews, essays and book reviews covering all aspects of population and the development process.

16. Populi is distributed free of charge in developing countries to population-related government and non-governmental institutions, as well as to universities that teach demography. In developed countries, the magazine is sold to individual and institutional subscribers at a rate of \$14 per year.

17. In readership surveys in 1985 and 1989, Populi achieved high marks from its readers. Some 236 readers of Populi responded to a survey sent out in mid-1989 to a mailing list of 2,234. That represented a 9.5 per cent response, a significant number of replies. It should be noted that 74 per cent of replies to this survey came from developing countries. The survey indicated the following:

(a) Readership loyalty: 73 per cent of the readers have been receiving Populi for several years and want to continue receiving it;

(b) Multiple readership: 36 per cent reported that their issue of Populi was read by up to 10 persons. The biggest single group of readers of Populi belonged to educational institutions whose functions were to convince others of the importance of population issues;

(c) Major groupings of readers: 25 per cent belonged to educational institutions; 15 per cent belonged to the media; 12 per cent belonged to NGOs; and 10 per cent belonged to Government;

(d) Subject preference: The subjects of most concern to readers were: population and development (80 per cent); population and environment (57 per cent); and population programme activities (55 per cent).

Population

18. Population, the monthly UNFPA newsletter, first issued in 1975, covers the Fund's ongoing programme and activities, as well as latest developments in the population field. It is published in Arabic, English, French and Spanish. Since 1989, it has been published under the APSS budget. Each month, about 10,500 copies of Population are distributed free to United Nations missions, UNDP Resident Representatives, UNFPA Country Directors, and United Nations Information Centres, as well as to libraries, institutions and individuals interested in the field of population.

19. Population, like Populi, was also enthusiastically commented on by its readers in surveys in 1985 and 1989. Some 645 readers of Population responded to a readership survey sent to about 5,000 single readers of the newsletter. That represents an 8.7 per cent reply, a very positive response. As in the case of Populi, a large majority of those who responded to the readership survey -- about 70 per cent -- were from developing countries. The survey indicated the following:

(a) Readership loyalty: 45 per cent of respondents have been reading Population from one to five years; 96 per cent wanted to remain on the mailing list;

(b) Multiple readership: 63 per cent replied that their copy was read by up to 10 persons;

(c) Uses of publication: 58 per cent used Population to inform or educate others; 55 per cent read it because of professional interest;

(d) Subject preference: The replies to this section of the questionnaire were extremely diverse. The only topic receiving more than 20 per cent of the responses as being "first preference topic" was family planning and maternal and child health care;

(e) Major groupings of readers: The composition of major groups of the readership was similar to Populi: 22 per cent belonged to libraries and institutions; 19 per cent to NGOs; 10.5 per cent to the media; and 9 per cent to government agencies.

UNFPA Publications and Audio-Visual Guide

20. The UNFPA Publications and Audio-Visual Guide, published in English only, is a very useful and comprehensive publication containing information on printed materials and films produced by the Fund. The Guide is specifically designed to provide easy access to the many important publications available from UNFPA. It has been financed since 1989 under the APSS budget.

21. The 1990 Publications and Audio-Visual Guide includes 231 entries covering: periodicals published by the Fund; general information leaflets and reports; reference works; policy development studies; needs

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assessment and evaluation reports; conference reports; special reports; and the Population Policy Compendium, a joint publication of the United Nations Population Division and UNFPA. Books by UNFPA staff members published externally are also listed, as are population reports available from the NGO Liaison Office.

22. Twenty films are listed in the guide, including three made for the annual State of World Population exercise: "Choices For a New Century", a 20-minute film accompanying the 1990 report; "Women: Key to the Future", a 19-minute film for the 1989 report; and "Safeguarding the Future", an 11-minute film for the 1988 report.

23. Beginning in 1989, the Publications and Audio-Visual Guide included special distribution codes to facilitate easy identification and quick dispatch of publications and films requested. For 1990, 3,755 copies of the Publications and Audio-Visual Guide were printed for distribution to UNDP Resident Representatives, UNFPA Country Directors, United Nations Information Centres, United Nations missions, United Nations offices and agencies, NGOs and universities, as well as UNFPA staff.

B. Specialized publications

24. UNFPA has responsibility for two specialized population reference books published in response to specific instructions from the Fund's governing bodies. While not intended as public information publications, as such, each nevertheless contributes directly to better public awareness and knowledge of population issues. These are the Inventory of Population Projects in Developing Countries Around the World, published annually, and the Guide to Sources of International Population Assistance, published every three years.

25. UNFPA also publishes an annual review of population issues, the State of World Population report. The report is an original, well-researched commentary on population issues, taking as its starting point a theme of topical interest. As a public information document relating to a substantive aspect of population, the State of World Population report is essentially part of the UNFPA programme mandate to "promote awareness" of population issues and their social, economic and environmental implications.

Inventory of Population Projects in Developing Countries Around the World

26. The purpose of the Inventory, as stated in its introduction, is "to show, at a glance, by country, internationally assisted projects in developing countries funded, inaugurated or being carried out by multilateral, bilateral, and non-governmental and other agencies and organizations during the reporting period". It is published as a project under the interregional portion of the programme budget.

27. The only compendium of its kind, the Inventory has been issued every year since 1975. It was initiated by discussions among donor countries on the need for a listing of population projects planned or in progress, in order to avoid duplication of assistance and to ascertain where, and what type of, assistance would be most useful. The sixteenth edition of the Inventory, published in May 1990, is the first one to be translated into French. A French version will be issued annually in the future. The Inventory has grown from a 395-page mimeographed report into a 940-page volume containing information on programmes and projects funded by some 225 organizations or agencies to benefit 136 developing countries or territories.

28. For every country listed, the Inventory provides a table with 37 basic demographic indicators (including population totals, density and annual change, fertility rates and GNP), and a section on the Government's views regarding population, which summarizes stated policy objectives on matters such as mortality rates, population growth and distribution, fertility/nuptiality/family and migration.

29. The demographic data are taken from World Population Prospects, published and revised periodically by the Population Division, Department of International Economic and Social Affairs (DIESA) of the United Nations. Other sources are the Food and Agriculture Organization of the United Nations (FAO) and the World Bank. Information on population policies is also provided by two other Population Division publications -- World Population Policies, volumes I and II, and Population Studies, nos. 102 and 102/add.1.

30. The sections on demographic data and government perceptions are followed by a listing of all population-related activities that receive external assistance from either multilateral, bilateral or non-governmental sources. Aside from country programmes, the Inventory provides information on regional projects as well as interregional and global population assistance programmes. Finally, the appendix lists other sources of information in the population field, including current newsletters and reports issued by the various organizations and their contact addresses.

31. Copies of the Inventory are provided free of charge to all agencies and organizations contributing information to the publication, as well as to United Nations missions, UNDP Resident Representatives and UNFPA Country Directors; senior officials of the United Nations, UNDP and specialized agencies; certain organizations with which UNFPA maintains relations; libraries, research and training centres; and individuals and organizations in developing countries. A charge of \$20 is requested from organizations and individuals in developed countries.

32. For 1990, 3,000 copies of the English version and 500 copies of the French version of the Inventory were produced, of which about 80 per cent have been distributed. The Inventory, like the triennial Guide to Sources of International Population Assistance, has become an invaluable tool of government planners and policy makers, particularly those involved in funding population projects, and as such is an indispensable part of UNFPA's programme.

33. Since initial publication of the Inventory, Governing Council members have regularly expressed support for it. At its thirty-third session in June 1986, the Council requested the UNFPA Executive Director "to monitor the multilateral population programmes and projects it supports and, in this context, to continue producing on a regular basis the annual Inventory of Population Projects Around the World . . . and include in the Inventory an overview of major trends and developments in the population programmes" (decision 86/34 II, para. 4).

Guide to Sources of International Population Assistance

34. The Guide to Sources of International Population Assistance was mandated by the World Population Plan of Action, 1974. Paragraph 105 of the Plan of Action called on UNFPA, "in co-operation with all organizations responsible for international population assistance, to produce a guide for international assistance in population matters which would be made available to recipient countries and institutions and be revised periodically". Issued triennially in English, French, and Spanish as a companion

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volume to the Inventory, it is intended to show the types of technical and financial assistance in the population field that are provided by multilateral, bilateral and regional agencies, by non-governmental organizations, and by university centres, research institutes and training organizations. Like the Inventory, it is published under the programme budget.

35. The first edition of the Guide was issued in April 1976 and subsequent editions every three years thereafter. The last edition of the Guide, published in 1988, was the fifth since its inception. Distribution figures for the 1988 edition were 3,000 in English, 900 in French, and 900 in Spanish.

36. To gather information for inclusion in the Guide, a questionnaire is sent to more than 350 multilateral, regional, bilateral and non-governmental organizations, as well as to universities and research centres throughout the world. The questionnaire contains queries about each organization and its activities, including: (a) its geographical focus and budgeted assistance, and (b) its fields of special interest (such as morbidity and mortality; women, population and development; population distribution and migration; population growth and structure; impact of environmental factors on population; promotion of population activities). The Guide also contains information on programme areas in which assistance is provided, such as: (a) basic data collection; (b) research, information and education; (c) population dynamics; (d) formulation and evaluation of population policies and programmes; and (e) implementation of population policies.

37. The next edition of the Guide will be published in 1991. A full analysis of its history was included in document DP/1989/40, the report to the thirty-sixth session of the Governing Council. Like the Inventory, the Guide is widely used by those concerned with the funding and execution of population programmes. As such, it is a substantive contribution to increasing general awareness of population issues and of programmatic implications.

38. The Guide has been well received by Governments and organizations. Delegates have regularly praised the Guide during Governing Council discussions. At its thirty-third session in June 1986, the Governing Council requested the UNFPA Executive Director "to monitor the multilateral population programmes and projects it supports and, in this context, to continue producing on a regular basis . . . the triennial Guide to Sources of International Population Assistance (decision 86/34 II, para. 4).

State of World Population report

39. The Executive Director's State of World Population report is the basis for the Fund's major communications media exercise during the year. It is the centrepiece of a variety of media-related activities at the national, regional and interregional levels. Funded under the interregional portion of the programme budget, it is sui generis among UNFPA publications in its range and approach.

40. The most widely recognized of UNFPA's publications, the State of World Population report is universally well-received by Governments, the media, NGOs and the general public. Appearing first in 1978, it became the prototype for other annual sectoral assessments of United Nations development bodies. The 1991 report is being published in the six official languages of the United Nations, plus 15 others.

41. The packet of feature stories and graphics issued with each report has been widely used in developing countries to disseminate population information. In developed countries, press coverage tends

to focus more on the report itself, as well as on interviews with, or comments from, the Executive Director and UNFPA staff, including participants in the media conference at which the report is released.

42. The audience for the report extends well beyond that reached by the mass media, to include academics, experts and commentators who use it for research and background throughout the year. References to the State of World Population report are regularly made by members of the Governing Council during their consideration of UNFPA-related items. Delegates to the thirty-fifth session of the Governing Council in June 1988 noted with satisfaction the 1988 State of World Population report (decision 88/34 I, para. 18) and in a separate decision, endorsed the "Agenda for Change" and "Conclusion" sections of the report concerning "the requirements to establish a sustainable relationship between human and other resources" (decision 88/35, para. 3). The report has fuelled discussion in national and international bodies on its major themes, for example, on population/environment linkages (1988) and on women, population and development (1989). "Choices for the Next Century", the subject of the 1990 report, was debated in the United Kingdom House of Lords.

43. The Amsterdam Declaration stated that the 1989 report on "Investing in Women" offered "an excellent opportunity to reflect on past activities and to chart an optimal course of action for the 1990s and the beginning of the next century". The Governing Council at its thirty-seventh session noted "with appreciation" the Fund's 1990 State of World Population report; agreed with the report "that population growth and distribution factors play a key role in safeguarding the environment and fostering development; that human resource development should receive a high degree of attention in the Fourth Development Decade and that efforts in family planning, women's advancement, health and education are mutually reinforcing and should be pursued in parallel" (decision 90/35 A, para. 16). Thus, the report has significantly contributed to heightening the awareness of population issues in general and of their socio-economic and environmental implications.

44. Distribution figures for the 1990 State of World Population report media package were: Arabic, 1,200; English, 5,000; French, 700; and Spanish, 700.

III. DISTRIBUTION

45. The key to a successful publications programme is timely, effective and directed distribution. During 1990, UNFPA distributed approximately 250,000 copies of its publications world-wide. To ensure the timely yet cost-effective distribution of such a large volume of material, UNFPA installed a computerized address system in 1989/1990. The new distribution system is based essentially on a commercial mail-order approach, which is designed to distribute the greatest number of pieces to the most people as efficiently and quickly as possible.

46. The computerized address system, using an integrated software programme, enables the Fund to monitor the flow of its publications and to maintain accurate inventory and subscription records. The system's sophisticated cross-referencing mechanism also helps UNFPA to direct information materials to specific target audiences and to keep abreast of the outreach of its various publications. This is done through the continual updating (and automatic cross-referencing) of the Fund's comprehensive mailing list, which is composed of United Nations missions, government agencies, intergovernmental groups, NGOs, selected electronic and print media, United Nations agencies, libraries, and commercial organizations, as well as field offices of the United Nations development system.

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47. UNFPA also handles a large volume of special requests for information materials, totalling some 10,000 per year, or about 27 requests of all kinds each day. A 1989 consultant's study noted that such requests significantly increased the workload of the UNFPA distribution system, since the requests, by their very nature, cannot be accommodated within the computerized address system alone and thus require considerable staff time to answer.

IV. CONCLUSION

48. As noted above, the Governing Council approved the recommendations of the Executive Director concerning the funding of UNFPA publications as set out in document DP/1989/41 (decision 89/49, para. 8). These were: (a) that the cost of the Fund's Annual Report, Population monthly newsletter, Populi quarterly journal, UNFPA information pamphlets, UNFPA Publications and Audio-Visual Guide and several other UNFPA publications be integrated into the administrative and programme support services (APSS) budget; and (b) that the State of World Population report, the Inventory of Population Projects in Developing Countries Around the World and the Guide to Sources of International Population Assistance continue to be funded through project budgets.

49. Based on the independent review of UNFPA publications, the main findings of which are presented above, the Executive Director again recommends that the cost of the State of World Population report, the Inventory of Population Projects in Developing Countries Around the World and the Guide to Sources of International Population Assistance should continue to be charged to programme resources and that the Annual Report, Population, Populi, UNFPA information pamphlets and UNFPA Publications and Audio-Visual Guide be retained in the APSS budget.

50. The main factor determining whether a publication should be included in the APSS budget or funded under programme resources, in the view of the Executive Director, is whether the publication is in essence designed either (a) to promote greater awareness and understanding of the activities of UNFPA, per se, or (b) to promote dialogue and the exchange of information on the wider issues of population and development themselves. The Executive Director suggests that those publications in the first category are essentially intended to support the UNFPA programme and thus should continue to be charged to the APSS budget. Those publications in the second category, however, are in essence designed to fulfill the mandate of UNFPA to increase awareness of population issues both in developed and developing countries and thus are an integral part of the programme itself and should be financed by the programme budget.

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S U P P O R T

UNITED NATIONS POPULATION FUND

Annual financial review, 1990

SUMMARY

In this report, the Executive Director provides, as requested by the Governing Council, a financial review of the activities financed by UNFPA and of its trust funds in 1990. The report shows the Fund's financial position and accounts as at the end of 1990. Annual data on income and expenditures are included for 1988, 1989 and 1990. The annexes include the unaudited financial statements for the year ended 31 December 1990.

CONTENTS

	<u>Paragraphs</u>	<u>Page</u>
Introduction	1 - 2	3
I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION		
A. Income and expenditure	3 - 5	3
B. Programme expenditures and operational costs	6 - 9	4
C. Status of unexpended balance of general resources	10	5
D. Status of the operational reserve	11	5
E. Liquidity position	12	5
F. Special population programmes	13	6
II. UNFPA TRUST FUNDS	14	6

Annexes

- I. Statement of income and expenditure for the year ended 31 December 1990
- II. Statement of assets and liabilities as at 31 December 1990
- III. Status of voluntary contributions pledged by country as at 31 December 1990
- IV. 1990 expenditure by United Nations agencies, Governments, intergovernmental institutions and other agencies including non-governmental organizations
- V. Trust funds: Statement of accounts for the year ended 31 December 1990
- VI. Trust funds: Status of contributions pledged as at 31 December 1990
- VII. Programme expenditures by country for 1988, 1989 and 1990
- VIII. Programme expenditures from trust funds for 1988, 1989 and 1990
- IX. Historical financial summary

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Introduction

1. In response to decisions 85/20 II and 87/31, paragraph 9, adopted by the Governing Council at its thirty-second and thirty-fourth sessions, respectively, the Executive Director presents in this report a review of the financial situation of the United Nations Population Fund (UNFPA) for 1990. As in prior years, the information and financial data available for the preparation of this report include the unaudited financial statements of the Fund (Annexes I and II). Pursuant to UNFPA financial regulation 16.3, the financial statements for the biennium 1990-1991 will be submitted to the Board of External Auditors on or before 30 April 1992 and transmitted by the Chairman of the Board to the President of the General Assembly in June 1992. It is estimated that the unaudited financial statements and preliminary data presented in this report will not vary substantially from the audited financial statements so as to alter the analysis and conclusions of this presentation in any significant manner.

2. This document includes the actual data available for 1988, 1989 and 1990. Audited data for 1988 and 1989 were extracted from the UNFPA year-end audited financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7. For the reasons noted in documents DP/1990/50 and DP/1991/39 concerning Audit Reports, the United Nations Board of Auditors qualified its audit opinion on the financial statements of UNFPA for the years ended 31 December 1988 and 1989 respectively. The 1990 figures provided herein include data obtained from the 1990 unaudited annual accounts of the executing agencies with regard to the status of funds allocated to them and expended in the execution of UNFPA projects during 1990. Should any changes be reported in the audited accounts of any of the executing agencies, they will be reported by the Executive Director to the Governing Council at its next (thirty-ninth) session in the audited statements and audit reports. A financial summary containing information on budgetary trends is provided in Annex IX. These data are provided as requested by the Governing Council at its thirty-second and thirty-fourth sessions.

I. ANNUAL REVIEW OF THE FUND'S FINANCIAL SITUATION

A. Income and expenditure

3. Table 1 provides a summary of 1990 pledges and payments by donors as compared to 1988 and 1989. Annex III shows in detail the status of the voluntary contributions pledged by all donors as at 31 December 1990. The outstanding cumulative balance of unpaid pledges as at 31 December 1990 was \$8.5 million, as follows:

	United States dollars
1986 and prior years	194 716
1987	108 599
1988	61 613
1989	248 916
1990	7 935 329
Total	<u>8 549 173</u>

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4. Table 2 shows a comparison of income and expenditures for 1988, 1989 and 1990. Total income in 1990 amounted to \$212.4 million and total expenditures to \$221.3 million. This resulted in an excess of expenditure over income of \$8.9 million. Annual income includes pledges from Governments, investment income and miscellaneous income but excludes contributions to trust funds. In accordance with UNFPA financial rule 116.1(a), income was recorded on an accrual basis. As required by financial rule 104.1, all pledges were recorded in United States dollars, converted at the United Nations operational rate of exchange in effect on the date of the pledge.

5. Total income in 1990 increased by \$27.2 million or 14.7 per cent over the 1989 income of \$185.2 million and by \$34.4 million or 19.3 per cent over the 1988 income of \$178.0 million. Total contributions pledged by 106 Governments in 1990 reached \$205.8 million, an increase of \$25.1 million in dollar terms or 13.9 per cent over the \$180.7 million pledged in 1989. Interest income amounted to \$5.9 million or 2.8 per cent of total income. Other miscellaneous income and adjustments, including revaluation of currencies and gains/losses on currency exchange, totalled \$0.7 million (table 2). As required by financial rule 104.2, all payments of voluntary contributions were recorded in United States dollars at the United Nations operational rate of exchange in effect on the date of payment.

B. Programme expenditures and operational costs

6. As shown in table 2, total expenditures in 1990 were \$221.3 million, an increase of \$17.8 million or 8.7 per cent compared to 1989 expenditures and an increase of \$54.1 million or 32.4 per cent compared to 1988 expenditures. In table 3, programme expenditures and operational costs (composed of the administrative and programme support services (APSS) budget expenditures and agency support costs) are compared for 1988, 1989 and 1990 as a percentage of total expenditures. Programme expenditures in 1990, which amounted to \$168.9 million, constituted 76.3 per cent of the total expenditures, compared to 77.3 per cent in 1989 and 77.6 per cent in 1988. Operational cost expenditures in 1990 totalled \$52.4 million or 23.7 per cent of total expenditures. The total APSS budget expenditure in 1990, comprising the headquarters administrative budget and total field office costs, amounted to \$37.8 million or 17.1 per cent of total expenditures compared to \$32.1 million or 15.8 per cent of total expenditures in 1989 and \$26.7 million or 16.0 per cent of total expenditures in 1988.

7. The APSS field office expenditure in 1990, which includes all field office costs as in 1989, totalled \$15.6 million. This compares to all field office costs of \$11.6 million in 1989 and \$9.7 million in 1988. Agency support costs in 1990 totalled \$14.6 million, or 6.6 per cent of total expenditure (compared to \$14.0 million or 6.9 per cent of total expenditure in 1989 and \$10.7 million or 6.4 per cent of total expenditure in 1988). In 1990, as in 1989 and 1988, the agency support costs comprised the reimbursement to United Nations executing agencies for support services, payment of overhead charges to non-governmental organizations (NGOs) and reimbursement to UNFPA for support and procurement services provided for government-executed projects.

8. As shown in table 4, in 1990 the United Nations executing agencies, including the regional commissions, executed projects amounting to \$90.5 million compared to \$88.3 million in 1989 and \$68.8 million in 1988. Governments executed \$33.3 million in 1990, compared to \$22.4 million in 1989 and \$14.1 million in 1988, with the assistance of UNFPA field offices. Expenditures for government-executed projects did not include \$6.6 million of advances to Governments, which at year-end were held by Governments and not reported as expenditure (see also Annex II). UNFPA-executed projects totalled \$25.6 million in 1990, compared to \$26.9 million in 1989 and \$28.6 million in 1988, and included procurement assistance in respect to Governments' projects amounting to \$15.5 million in 1990. Programme expenditures for projects executed by NGOs and other agencies, such as intergovernmental institutions and academic and research centres, were \$19.5 million in 1990, compared to \$19.8 million in 1989 and \$18.3 million in 1988.

9. Table 4 also shows the percentage breakdown of programme expenditures by executing agency for 1988, 1989 and 1990. Projects executed by the United Nations and its specialized agencies and regional commissions amounted to \$90.5 million or 53.6 per cent of programme expenditure of \$168.9 million in 1990. Governments executed \$33.3 million or 19.7 per cent of programme expenditure in 1990. NGOs and other agencies executed \$19.5 million or 11.5 per cent of programme expenditure in 1990. Annex IV shows 1990 expenditures by executing agency and by major expenditure component of the project budgets. Annex VII shows programme expenditures by country for 1988, 1989 and 1990.

C. Status of unexpended balance of general resources

10. On 1 January 1990, the balance of available unspent funds for programming was \$8.5 million. As shown in table 5, after subtracting an excess of expenditure over income of \$8.9 million, the unexpended balance of general resources available for programming resulted in a deficit of \$0.4 million as at 31 December 1990 (see also Annex II).

D. Status of the operational reserve

11. During 1990, UNFPA maintained a fully funded operational reserve at the level of \$45 million (see Annex II). The operational reserve was established by the Governing Council in January 1973 at the \$20 million level to guarantee the financial viability and integrity of the UNFPA programme. By decision 81/7 III, paragraph 5, adopted by the Governing Council at its twenty-eighth session, UNFPA was requested to increase the reserve annually to reach a level equivalent to 25 per cent of contributions by 1990. At the thirty-sixth session, the Council, however, decided that, "with effect from 1989, the level of the operational reserve will be set at \$45 million and that the level of the operational reserve should be reviewed at the thirty-eighth session (1991) of the Governing Council" (decision 89/49, para. 16). All other provisions of decision 81/7 III relating to the operational reserve were to remain in effect.

E. Liquidity position

12. Table 6 shows the Fund's gross liquid assets as at 31 December 1990, as compared to 1988 and 1989. As at 31 December 1990, UNFPA had bank balances in convertible currencies and time-deposit investments amounting to \$84.2 million,

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which included \$45.0 million of time-deposit investments of the operational reserve and \$10.9 million belonging to UNFPA trust funds (see Annexes II and V). The investments reported in table 6 and in Annex II were recorded using the United Nations operational rate of exchange, which came into effect on 1 December 1990. At the United Nations operational rate of exchange in effect from 1 January 1991, which more closely reflected the market rate of exchange as at 31 December 1990, the value of these investments would amount to \$173,100 less than that shown in the accounts.

F. Special population programmes

13. As authorized by the Governing Council at its seventeenth session (decision 74/16, paragraph (e)), UNFPA received cash remittances totalling \$18.4 million in 1990 from the Governments of Japan, the Netherlands and Norway to be transferred by UNFPA to designated special population programmes. The four recipients of these funds were the International Planned Parenthood Federation (\$17.9 million, from Japan and the Netherlands), The Population Council (\$0.2 million from the Netherlands and Norway), the International Union for the Scientific Study of Population (\$0.2 million from the Netherlands and Norway) and the International Council on the Management of Population Programmes (\$0.1 million from Norway). These transfers of funds are not included in the UNFPA financial statements.

II. UNFPA TRUST FUNDS

14. Table 7 shows that in 1990 total income (contributions received plus interest income) from donors for projects and activities under funds-in-trust arrangements were the equivalent of \$11.8 million, showing an increase of \$4.5 million compared to \$7.3 million received in 1989 and approximately equal to the 1988 funds-in-trust income. As at 1 January 1990, the unexpended balance of the trust funds was \$10.4 million, which added to the total income received in 1990, resulting in a total amount available for programming in 1990 of \$22.2 million. Total expenditures were \$11.3 million in 1990 compared to \$6.2 million in 1989 and \$6.1 million in 1988. The unexpended balance as at 31 December 1990 stood at \$10.9 million, which is available to finance trust fund activities in 1991. Annex V shows the statement of accounts as at 31 December 1990 for 22 trust funds managed by UNFPA in 1990, while Annex VI reflects the status of collections and unpaid pledges as at 31 December 1990.

Table 1
Status of pledges and payments by donor Governments
Summary of 1990 pledges compared to 1989 and 1988
(as at 31 December 1990)

	1988			1989			1990		
	Pledges		Payments	Pledges		Payments	Pledges		Payments
	National Currency	\$US	\$US	National Currency	Perct. change %	\$US	National Currency	Perct. change %	\$US
Major Donors ^{b/}									
Canada (C\$)	13 100 000	10 871 926	10 871 926	11 700 000	(11)	9 812 500	12 750 000	9	11 184 211
Denmark (DKr)	76 500 000	11 221 366	11 221 366	85 000 000	11	11 629 494	95 000 000	12	15 605 475
Finland (FM)	42 000 000	10 396 040	10 396 040	63 000 000	50	14 911 243	75 000 000	19	18 707 907
Germany (DM)	39 100 000	22 450 343	22 450 343	39 100 000	0	21 051 128	39 100 000	0	24 110 754
Italy (L)	4 000 000 000	2 859 749	2 859 749	4 000 000 000	0	2 851 887	2 000 000 000	(50)	1 793 722
Japan (Yen)	38 250 000	38 250 000	38 250 000	0	5	40 200 000	0	2	40 830 000
Netherlands (Fls)	41 180 000	20 986 099	20 986 099	51 180 000	24	24 434 469	50 180 000	(2)	26 934 439
Norway (Nkr)	112 700 000	17 235 691	17 235 691	133 336 000	18	19 553 649	140 400 000	5	22 074 531
	5 000 000 \$/	727 993	727 993						
Sweden (Skkr)	85 000 000	13 389 147	13 389 147	115 000 000	35	17 587 429	125 000 000	9	21 196 732
Switzerland (Sfr)	6 600 000	4 400 000	4 400 000	7 300 000	11	4 371 257	7 800 000	7	5 735 294
U.K. (£)	5 250 000	9 196 776	9 196 776	5 500 000	5	8 745 829	6 000 000	9	11 007 553
Subtotal		162 285 130	162 285 130			175 168 885			199 180 618
Other Donors ^{c/}									
Australia (A\$)	650 000	449 040	449 040	680 000	5	580 176	1 250 000	84	997 750
Austria (S)	0	150 000	150 000	0	0	150 000	0	50	225 000
Belgium (BF)	25 000 000	687 517	687 517	24 900 000	0	706 130	26 000 000	4	836 185
China (YRMB)	0	600 000	600 000	0	8	650 000	0	8	700 000
France (Fr)	2 200 000	346 457	346 457	4 400 000	100	692 913	5 000 000	14	952 381
India (Rs)	6 000 000	435 098	435 098	6 000 000	0	366 524	6 000 000	0	333 333
Indonesia (Rp)	0	150 000	150 000	0	0	150 000	0	0	150 726
New Zealand (NZ\$)	300 000	201 150	201 150	300 000	0	176 940	350 000	17	214 165
	100 000 \$/	64 350	64 350						
Pakistan (Rs)	0	500 000	500 000	0	0	500 000	0	0	500 000
Spain (Ptas)	23 000 000	203 805	203 805	27 000 000	17	234 966	35 000 000	30	317 466
USSR (R)	300 000	502 998	502 998	326 000	9	526 446	355 000	9	525 862
Subtotal		4 310 415	4 310 415			4 734 095			5 752 868
Remaining Donors ^{d/}		738 255	676 642			821 146			889 011
Grand Total		167 333 800	167 272 187			180 724 126			205 822 497
									197 887 168

^{b/} All percentage changes are based on the currency of the pledge.
^{c/} Major donors as defined here comprise Governments that have pledged the equivalent of US\$ 1 million or more.
^{d/} Other donors include eleven countries each year in 1988, 1989 and 1990 contributing pledges of \$100,000 and over.
^{e/} Remaining donors include 79 in 1988, 82 in 1989, and 84 in 1990.
^{f/} Supplementary contributions.

Table 2

Comparison of income and expenditures for 1988, 1989 and 1990 ^{a/}
(Millions of US dollars)

	1988 (\$)	Percentage change 1988-1989	1989 (\$)	Percentage change 1989-1990	1990 (\$)
Income					
Voluntary contributions	167.3	8.0	180.7	13.9	205.8
Interest income	5.3	37.7	7.3	(19.2)	5.9
Other miscellaneous income and adjustments	<u>5.4</u>	(151.9)	<u>(2.8)</u>	125.0	<u>0.7</u>
Total income	<u>178.0</u>	4.0	<u>185.2</u>	14.7	<u>212.4</u>
Expenditure					
Programmes (general resources)	129.8	21.3	157.4	7.3	168.9
Agency support costs ^{b/}	10.7	30.8	14.0	4.3	14.6
APSS budget ^{c/}	26.7	20.2	32.1	17.8	37.8
Total expenditure	<u>167.2</u>	21.7	<u>203.5</u>	8.7	<u>221.3</u>
Excess of income over expenditure	<u>10.8</u>	(69.4)	<u>(18.3)</u>	48.6	<u>(8.9)</u>

^{a/} Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990.

^{b/} Agency support costs comprised in 1990, as in 1988 and 1989, the reimbursement of support costs to the United Nations executing agencies, overhead payments to non-governmental organizations and the support costs to UNFPA for procurement services to Governments' projects and for overhead charges assessed by UNFPA to government-executed projects.

^{c/} As from 1 January 1988, all field office costs are reported under the APSS budget.

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Table 3

Comparison of programme expenditures and operational costs for 1988, 1989 and 1990 as a percentage of total expenditure ^{a/}
(Millions of US dollars)

	1988 (\$)	Percentage of total expenditure	1989 (\$)	Percentage of total expenditure	1990 (\$)	Percentage of total expenditure
Expenditures						
Programmes (general resources)						
United Nations agency-executed projects ^{b/}	68.8		88.3		90.5	
Government-executed projects ^{c/}	14.1		22.4		33.3	
UNFPA-executed projects ^{d/}	28.6		26.9		25.6	
NGO-executed projects ^{e/}	<u>18.3</u>		<u>19.8</u>		<u>19.5</u>	
Total programme cost	<u>129.8</u>	77.6	<u>157.4</u>	77.3	<u>168.9</u>	76.3
Operational costs						
Agency support costs	10.7	6.4	14.0	6.9	14.6	6.6
APSS budget	26.7	16.0	32.1	15.8	37.8	17.1
Total operational costs	<u>37.4</u>	22.4	<u>46.1</u>	22.7	<u>52.4</u>	23.7
Total UNFPA expenditures	<u>167.2</u>	100.0	<u>203.5</u>	100.0	<u>221.3</u>	100.0

^{a/} Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990.

^{b/} Includes projects executed by United Nations regional commissions.

^{c/} Due to changes in accounting practices, effective 1 January 1988, the government-executed project expenditure does not include \$10.0 million of advances to Governments in 1988, \$8.9 million of advances in 1989, and \$6.6 million of advances in 1990, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

^{d/} Includes UNFPA procurement assistance in respect of Government projects amounting to \$22.0 million in 1988, \$19.7 million in 1989, and \$15.5 million in 1990.

^{e/} Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6.

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Table 4

Programme expenditures by executing agency for 1988, 1989 and 1990 ^{a/}

(Millions of US dollars)

	1988 (\$)	Percentage of programme expenditure	1989 (\$)	Percentage of programme expenditure	1990 (\$)	Percentage of programme expenditure
United Nations (Department of International Economic and Social Affairs)	0.7		0.9		1.3	
United Nations (Department of Technical Co-operation for Development)	20.3		26.9		24.6	
ECE	0.3		0.3		0.4	
ESCAP	1.4		2.3		2.1	
ECLAC	1.8		2.1		2.4	
ECA	3.3		3.5		4.7	
ESCWA	0.6		0.9		0.7	
ILO	7.4		10.4		11.3	
FAO	2.3		3.7		5.1	
UNEP	-		0.1		0.1	
UNESCO	7.6		9.9		11.5	
WHO	21.8		26.2		24.7	
UNICEF	0.2		-		0.6	
UNDP-OPS	1.1		1.1		1.0	
Subtotal	68.8	53.0	88.3	56.1	90.5	53.6
Governments ^{b/}	14.1	10.9	22.4	14.2	33.3	19.7
UNFPA ^{c/}	28.6	22.0	26.9	17.1	25.6	15.2
NGOs ^{d/}	18.3	14.1	19.8	12.6	19.5	11.5
TOTAL	129.8	100.0	157.4	100.0	168.9	100.0

^{a/} Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see also Annex IV).

^{b/} Due to changes in accounting practices, effective 1 January 1988, the government-executed project expenditure does not include \$10.0 million of advances to Governments in 1988, \$8.9 million of advances in 1989, and \$6.6 million of advances in 1990, which were reported as balances receivable in operating funds with Governments at year end (see Annex II).

^{c/} Includes UNFPA procurement assistance in respect of Government projects amounting to \$22.0 million in 1988, \$19.7 million in 1989, and \$15.5 million in 1990.

^{d/} Includes project expenditures of projects executed by intergovernmental institutions and other agencies executing UNFPA-financed projects under UNFPA financial regulation 8.6.

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Table 5

Unexpended balances of general resources available
for programming for 1988, 1989 and 1990 ^{a/}

(US dollars)

	<u>1988</u>	<u>1989</u>	<u>1990</u>
Unexpended balance as at 1 January	24 062 609	31 846 411	8 507 781
Add: Excess of expenditure over income (1988: excess of income over expenditure)	<u>10 783 802</u>	<u>(18 338 630)</u>	<u>(8 943 975)</u>
Subtotal	34 846 411	13 507 781	(436 194)
Less: Transfer to operational reserve	<u>3 000 000</u>	<u>5 000 000</u>	<u>-</u> ^{b/}
Unexpended balance of general resources as at 31 December	<u>31 846 411</u>	<u>8 507 781</u>	<u>(436 194)</u>

^{a/} Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see also Annex II).

^{b/} Governing Council decision 89/49 decided that, "with effect from 1989, the level of the operational reserve shall be set at \$45.0 million and that the level of the operational reserve should be reviewed at the thirty-eighth session (1991) of the Governing Council" (para. 16).

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Table 6

Liquidity position of UNFPA for 1988, 1989, and 1990 ^{a/}

(US dollars)

	<u>1988</u>	<u>1989</u>	<u>1990</u>
<u>Unexpended resources and reserves</u>			
Bank accounts			
Convertible currencies	1 028 435	3 890 367	2 575 965
Investments			
Interest-bearing and time-deposit accounts (unexpended resources)	75 573 407	56 814 528	36 661 947
Time-deposit accounts (operational reserve)	<u>40 000 000</u>	<u>45 000 000</u>	<u>45 000 000</u>
TOTAL ^{b/}	<u>116 601 842</u>	<u>105 704 895</u>	<u>84 237 912</u>

^{a/} Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see also Annex II).

^{b/} Includes amounts due to UNFPA trust funds of \$9.4 million in 1988, of \$10.4 million in 1989, and of \$10.9 million in 1990.

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Table 7

Trust Funds: Income and Expenditures of UNFPA
for 1988, 1989 and 1990 ^{a/}

(US dollars)

	<u>1988</u>	<u>1989</u>	<u>1990</u>
Total income			
Unexpended balance as at 1 January	3 707 583	9 403 384	10 438 352
Income received (contributions, interest and adjustments)	<u>11 796 813</u>	<u>7 260 176</u>	<u>11 772 673</u>
Subtotal	<u>15 504 396</u>	<u>16 663 560</u>	<u>22 211 025</u>
Total expenditure			
Programme expenditures ^{b/}	5 923 658	6 079 006	11 132 210
Support costs paid to UNFPA	<u>177 354</u>	<u>146 202</u>	<u>151 338</u>
Subtotal	<u>6 101 012</u>	<u>6 225 208</u>	<u>11 283 548</u>
Unexpended balance as at 31 December	<u>9 403 384</u>	<u>10 438 352</u>	<u>10 927 477</u>

^{a/} Audited data for 1988 and 1989 from the UNFPA year-end financial statements as contained in documents A/44/5/Add.7 and A/45/5/Add.7 and unaudited final figures for 1990 (see Annex V).

^{b/} Comprises agency support costs paid to United Nations executing agencies, amounting to \$268,220 in 1988, \$239,159 in 1989, and \$755,602 in 1990.

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Annex I

Statement of income and expenditure for the year ended 31 December 1990
(US dollars)

1989		1990
Income		
	Contributions from Governments	
180 724 126	Pledges for current year	205 822 497
17 983	Additions and adjustments to pledges for prior years (net)	61 397
(171 455)	Exchange adjustments on collection of contributions	(3 094 349)
180 570 654		202 789 545
2 010	Private donations	6 386
4 656 935	Miscellaneous income	9 593 262
185 229 599	Total income	212 389 193
Expenditure		
	Programme expenditure	
88 302 507	By United Nations executing agencies	90 512 549
22 375 821	By Governments	33 301 675
26 970 731	By United Nations Population Fund	25 601 139
	By intergovernmental institutions and other agencies including non-governmental organizations	19 486 089
19 787 360		
157 436 419	Subtotal	168 901 452
	Agency support costs	
10 860 299	By United Nations executing agencies	10 935 773
1 043 498	By Governments	1 665 084
987 848	By United Nations Population Fund	774 858
	By intergovernmental institutions and other agencies including non-governmental organizations	1 285 711
1 148 078		
14 039 723	Subtotal	14 661 426
	Administrative and programme support services biennial budget expenditure (net)	37 770 290
32 092 087		
203 568 229	Total expenditure	221 333 168
(18 338 630)	Excess of expenditure over income	(8 943 975)

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Annex II

Statement of assets and liabilities as at 31 December 1990
(US dollars)

1989		1990
Assets		
	Cash and investments	
3 890 367	Convertible currencies	2 575 965
56 814 528	Investments	36 661 947
<u>45 000 000</u>	Investments of the Operational reserve	<u>45 000 000</u>
<u>105 704 895</u>	Subtotal	<u>84 237 912</u>
	Advances and accounts receivable	
	Non-convertible currencies pending United	
539 652	States dollar credit from UNDP	172 657
	Operating funds provided by UNFPA to	
5 572 002	executing agencies	8 139 552
8 964 538	Operating funds provided by UNFPA to Governments	6 581 906
467 546	Accounts receivable and deferred charges	1 156 066
<u>659 944</u>	Accrued interest	<u>994 272</u>
<u>16 203 682</u>	Subtotal	<u>17 044 453</u>
	Pledges receivable from Governments for	
<u>1 567 295</u>	current and prior years	<u>8 549 173</u>
<u>123 475 872</u>	Total	<u>109 831 538</u>
Liabilities, reserves and unexpended resources		
	Liabilities	
4 363 056	Accounts payable	1 588 092
5 502 330	Operating funds payable by UNFPA to	14 133 703
	executing agencies	
42 510 615	Unliquidated obligations of executing agencies	35 434 020
7 153 738	Due to UNDP	3 184 440
<u>10 438 352</u>	Due to UNFPA trust funds	<u>10 927 477</u>
<u>69 968 091</u>	Subtotal	<u>65 267 732</u>
45 000 000	Operational reserve	45 000 000
<u>8 507 781</u>	Unexpended balance of	<u>(436 194)</u>
<u>123 475 872</u>	general resources	
	Total	<u>109 831 538</u>

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Annex III

Status of voluntary contributions pledged by country as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1991 and future years		Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due	
			Local currency	US dollars				For 1990 and prior years	For 1991 and future years
Afghanistan	-	-	-	2 760	5 520	-	5 520	2 760	2 760
Albania	3 594	(2 061)	17 500	1 167	3 667	-	3 667	2 500	1 167
Algeria	-	-	200 000	19 685	19 685	-	19 685	-	19 685
Angola	500	-	-	-	-	-	500	500	-
Australia	-	-	1 330 000	1 023 077	2 020 827	997 750	1 023 077	-	1 023 077
Austria	-	-	-	-	225 000	225 000	-	-	-
Bangladesh	-	-	-	18 100	36 187	18 087	18 100	-	18 100
Barbados	-	-	-	-	3 000	3 000	-	-	-
Belgium	3 000	-	-	833 333	2 375 647	1 542 314	833 333	-	833 333
Benin	664 000	42 129	26 000 000	2 000	4 000	2 000	2 000	-	2 000
Bhutan	-	-	-	2 700	5 400	2 700	2 700	-	2 700
Bolivia	29 600	-	-	4 000	37 600	-	37 600	33 600	4 000
Botsuana	1 289	77	-	-	1 366	-	1 366	1 366	-
Brazil	10 000	-	-	-	10 000	-	10 000	10 000	-
British Virgin Islands	-	-	-	-	505	505	-	-	-
Bulgaria	39 719	(9 789)	55 000	19 856	69 508	35 212	34 296	14 440	19 856
Burkina Faso	8 170	5 774	-	-	17 928	-	17 928	17 928	-
Burundi	-	-	-	-	6 250	-	6 250	6 250	-
Cameroon	6 194	576	-	-	7 143	7 143	-	-	-
Canada	-	-	-	-	11 184 211	11 184 211	-	-	-
Central African Republic	-	-	700 000	2 789	2 789	-	2 789	-	2 789
Chad	-	-	-	-	11 000	-	11 000	11 000	-
Chile	5 000	-	-	-	15 000	5 000	10 000	5 000	5 000
China	-	-	-	710 000	1 410 000	700 000	710 000	-	710 000
Colombia	23 249	-	-	40 000	103 249	66,942 b/	36 307	-	36 307
Comoros	3 268	-	-	-	3 984	-	3 984	3 984	-
Cook Islands	4 286	716	-	-	8 199	-	8 199	8 199	-
Cyprus	-	186	-	1 000	2 000	1 000	1 000	-	1 000
Czechoslovakia	25 000	(10 294)	350 000	14 831	40 130	14 706	25 424	10 593	14 831
Democratic People's Republic of Korea	-	-	-	-	28 107	13 889	14 218	-	14 218
Democratic Yemen b/	2 783	-	30 000	14 218	5 566	-	5 566	5 566	-
Denmark	-	-	-	-	15 605 475	15 605 475	-	-	-
Dominican Republic	-	-	100 000	8 969	8 969	-	8 969	-	8 969
Ecuador	66 000	-	-	22 000	88 000	-	88 000	66 000	22 000
Egypt	73 191	(1 670)	197 505	69 790	211 101	141 311	69 790	-	69 790
El Salvador	-	5 000	-	-	10 000	10 000	-	-	-

Annex III (continued)
Status of voluntary contributions pledged as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990		Additions and adjustments to prior years		Pledges for 1991 and future years		Pledges for 1990	Total of pledges as at 31 Dec. 1990		Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due for 1991 and future years	
	for 1989 and prior years	for 1990	Local currency	US dollars	Local currency	US dollars	for 1990	for 1990	for 1990	for 1990	for 1990	for 1991 and future years	for 1991 and future years
Equatorial Guinea	22 222	4 870	-	-	-	-	14 493	27 092	14 493	-	27 092	27 092	-
Ethiopia	-	-	-	-	-	-	1 418	4 612	1 067	-	3 545	-	1 560
Fiji	1 600	34	85 000 000	2 200	2 200	1 560	18 707 907	42 384 787	18 707 907	23 676 880	23 676 880	23 676 880	23 676 880
Finland	-	-	5 500 000	1 097 804	1 097 804	1 097 804	952 381	2 050 185	952 381	1 097 804	1 097 804	1 097 804	1 097 804
France	-	-	-	-	-	-	192 308	192 308	192 308	-	-	-	-
German Democratic Republic G/	-	-	-	-	-	-	24 110 754	24 110 754	24 110 754	-	-	-	-
Germany, Federal Republic of G/	-	-	-	-	-	-	5 000	5 000	5 000	-	-	-	-
Greece	5 532	3 507	-	-	-	-	1 000	11 039	8 039	3 000	2 000	1 000	1 000
Guatemala	-	-	-	-	-	-	4 000	4 000	4 000	-	-	-	-
Guinea	-	-	-	-	-	-	184	7 407	7 407	-	-	-	-
Guyana	-	-	-	-	-	-	7 407	23 381	23 381	-	-	-	-
Honduras	-	-	-	-	-	-	22 581	10 620	10 620	-	-	-	-
Hungary	806	(6)	1 600 000	25 600	25 600	25 600	333 333	666 666	333 333	165 000	165 000	165 000	165 000
Iceland	5 100	100	6 000 000	333 333	333 333	333 333	150 726	1 793 722	150 726	1 793 722	1 793 722	1 793 722	1 793 722
India	-	-	-	-	-	-	1 793 722	1 793 722	1 793 722	-	-	-	-
Indonesia	-	-	-	-	-	-	1 269	3 807	2 000	1 807	538	1 269	1 269
Italy	1 538	(269)	10 000	1 269	1 269	1 269	40 830 000	40 830 000	40 830 000	3 969	3 969	3 969	3 969
Jamaica	-	-	-	-	-	-	22 237	22 237	22 237	-	-	-	-
Japan	3 969	-	-	-	-	-	14 627	14 627	14 627	12 436	12 436	12 436	12 436
Jordan	10 699	(698)	50 400	2 191	2 191	2 191	153	153	153	35 000	35 000	35 000	35 000
Kenya	-	-	-	-	-	-	500	500	500	-	-	-	-
Kiribati	-	-	-	-	-	-	1 302	1 302	1 302	-	-	-	-
Kuwait	30 000	-	-	-	-	-	3 360	3 360	3 360	-	-	-	-
Leo People's Democratic Republic	-	-	-	-	-	-	1 000	1 000	1 000	-	-	-	-
Lesotho	2 122	48	-	-	-	-	16 026	16 026	16 026	-	-	-	-
Liberia	55 000	4 000	-	-	-	-	3 000	3 000	3 000	-	-	-	-
Libyan Arab Jamahiriya	81 433	12 200	-	-	-	-	3 175	3 175	3 175	-	-	-	-
Luxembourg	18 178	3 671	1 000 000	32 051	32 051	32 051	20 225	20 225	20 225	-	-	-	-
Madagascar	17 225	226	8 000	3 000	3 000	3 000	1 200	1 200	1 200	-	-	-	-
Malawi	-	-	-	-	-	-	738	738	738	-	-	-	-
Maldives	-	-	-	-	-	-	1 000	1 000	1 000	-	-	-	-
Mali	500	-	-	-	-	-	3 876	3 876	3 876	-	-	-	-
Malta	-	-	-	-	-	-	411	411	411	-	-	-	-
Marshall Islands	-	-	300 000	3 876	3 876	3 876	2 881	2 881	2 881	-	-	-	-
Mauritania	-	2 881	-	-	-	-	6 000	6 000	6 000	-	-	-	-
Mauritius	-	-	2 300	411	411	411	10 169	10 169	10 169	-	-	-	-
Mongolia	-	-	-	-	-	-	17 393	17 393	17 393	-	-	-	-
Morocco	4 869	-	-	-	-	-	11 250	11 250	11 250	-	-	-	-
Mozambique	-	-	60 000	10 169	10 169	10 169	3 750	3 750	3 750	-	-	-	-
Myanmar	7 364	305	-	-	-	-	27 562	27 562	27 562	-	-	-	-
Nepal	3 750	-	-	-	-	-	11 250	11 250	11 250	-	-	-	-

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Annex III (continued)
Status of voluntary contributions pledged as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1991 and future years		Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due	
			Local currency	US dollars				For 1990 and prior years	For 1991 and future years
Netherlands	-	-	56 200 000	32 865 937	59 799 936	26 934 439	32 865 497	-	32 865 497
New Zealand	-	-	-	-	214 165	214 165	-	-	-
Niger	1 500	-	-	-	-	-	-	2 500	9 960
Nigeria	27 137	(3 607)	2 500 000	9 960	12 460	-	12 460	22 194	-
Niue	-	-	-	-	52 942	30 748	22 194	500	-
Norway	-	-	-	-	-	-	-	-	-
Oman	10 000	(877)	-	-	22 073 654	22 073 654	-	-	-
Pakistan	818	-	-	-	10 000	-	10 000	-	-
Panama	2 500	(1 750)	-	500 000	1 000 818	495 110	505 708	500 000	500 000
Papua New Guinea	79	538	-	1 500	3 750	750	3 000	1 500	1 500
Paraguay	20 000	-	-	-	3 878	-	3 878	-	-
Peru	24 648	-	-	23 500	65 500	-	65 500	42 000	23 500
Philippines	57 754	3 507	-	-	24 648	-	24 648	-	-
Poland	-	-	60 000 000	-	101 261	101 261	-	-	-
Portugal	20 000	-	-	644	1 288	644	644	-	644
Republic of Korea	-	-	-	25 000	45 000	-	45 000	20 000	25 000
Romania	-	-	150 000	50 000	100 000	50 000	50 000	-	50 000
Rwanda	1 150	-	-	4 286	7 143	2 857	4 286	-	4 286
Saint Kitts & Nevis	117	883	-	-	2 300	2 300	-	-	-
Saint Lucia	-	-	-	-	1 883	1 766	117	-	-
Saint Vincent & the Grenadines	-	500	-	-	720	720	-	-	-
Saudi Arabia	30 000	-	-	30 000	1 000	1 000	-	-	-
Senegal	50 637	-	-	-	90 000	30 000	60 000	30 000	30 000
Sierra Leone	38	(24)	-	-	52 137	-	52 137	-	-
Solomon Islands	1 000	-	-	-	14	-	14	-	-
Somalia	247	(181)	-	-	1 000	-	1 000	-	-
Spain	-	-	-	-	66	-	66	-	-
Sri Lanka	36 402	-	37 000 000	389 474	706 940	317 466	389 474	-	389 474
Sudan	758	-	-	10 000	20 000	10 000	10 000	-	10 000
Swaziland	-	17	-	-	36 402	-	36 402	-	-
Sweden	-	-	125 000 000	22 441 652	1 550	-	1 550	-	-
Switzerland	-	-	8 200 000	6 456 693	43 638 364	21 196 732	22 441 652	-	22 441 652
Syrian Arab Republic	-	-	-	-	12 191 987	5 735 294	6 456 693	-	6 456 693
Thailand	(49 228) d/	-	-	-	1 926	1 926	-	-	-
Togo	-	-	3 000 000	50 191	50 963	50 963	-	-	-
Tokelau Islands	-	-	-	11 952	23 904	-	23 904	11 952	11 952
Trust Territory Republic of Palau	-	-	-	-	300	-	300	-	-
Tunisia	(7 097) d/	-	-	-	500	-	500	-	-
Turkey	10 000	-	-	21 386	33 441	22 401	11 040	-	11 040
Uganda	-	-	-	-	25 000	24 000	1 000	-	-
Union of Soviet Socialist Republics	-	-	-	-	2 762	2 762	-	-	-
United Kingdom of Great Britain & Northern Ireland	-	-	-	351 373	877 235	472 074	405 161	53 788	351 373
	-	-	-	-	11 007 553	5 102 041	5 905 512	5 905 512	-

Annex III (continued)

Status of voluntary contributions pledged as at 31 December 1990
(US dollars)

Donor	Balance due at 1 Jan. 1990 and for 1989 and prior years	Additions and adjustments to pledges of prior years	Pledges for 1991 and future years		Total of pledges as at 31 Dec. 1990	Payments received	Unpaid pledges as at 31 Dec. 1990	Composition of balance due for 1991 and future years	
			Local currency	US dollars				For 1990 and prior years	For 1991 and future years
United Republic of Tanzania	-	-	-	-	5 102	-	5 102	5 102	-
Uruguay	-	-	8 640	-	-	17 280	-	17 280	8 640
Vanuatu	5 000	-	-	-	5 000	5 000	-	5 000	-
Viet Nam	1 500	-	-	2 500	6 000	1 500	4 500	2 000	2 500
Yemen Arab Republic b/	5 928	6	-	-	9 017	6 167	2 850	2 850	-
Yugoslavia	15 000	-	-	-	30 000	20 000	10 000	10 000	-
Zaire	2 000	-	-	-	4 000	-	4 000	4 000	-
Zambia	-	-	-	-	814	814	-	-	-
Zimbabwe	2 332	872	6 615	2 615	8 539	3 750	4 789	2 174	2 615
	1 510 970	61 397	-	91 451 109	298 845 973	198 914 421	99 931 552	8 549 173	91 382 379

g/ Includes the following amounts received in 1990 for 1991 pledges:

	Local Currency	United States dollar equivalent
Colombia	-	3 693
Guinea	-	4 000
Thailand	1 264 804	50 191
Tunisia	-	10 846
		68 730

b/ On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one Member with the name "Yemen".

c/ Through accession of the German Democratic Republic to the Federal Republic of Germany with effect from 3 October 1990, the two German States have united to form one sovereign State. As from the date of unification, the Federal Republic of Germany acts in the United Nations under the designation of "Germany".

d/ Includes 1990 pledges received in 1989.

ANNEX IV

1990 expenditure by United Nations agencies, Governments and Intergovernmental institutions and other agencies including non-governmental organizations
(US dollars)

	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total Programme Expenditure	Agency support costs	Total
United Nations (Department of International Economic and Social Affairs)	1 077 434	83 986	91 029	23 024	16 717	1 292 190	167 985	1 460 175
United Nations (Department of Technical Co-operation for Development)	9 491 794	397 925	4 692 269	7 735 266	2 325 503	24 642 757	3 186 706	27 829 463
ECE	244 977	5 000	56 233	47 684	14 178	368 072	47 849	415 921
ESCAP	1 283 312	360 467	339 868	62 612	75 675	2 121 934 a/	275 852 b/	2 397 786
ECLAC	1 913 440	16 192	188 237	150 084	133 375	2 401 328	312 173	2 713 501
ECA	3 576 853	47 293	859 415	102 991	103 120	4 689 672	609 657	5 299 329
ESCUA	704 366	-	8 554	-	2 624	715 544	93 021	808 565
ILO	7 210 291	177 084	2 163 128	928 493	774 584	11 253 580 c/	1 462 965 d/	12 716 545
FAO	3 740 791	893 343	485 646	265 691	(294 351)	5 091 120	475 164	5 566 284
UNRWA	89 404	-	13 700	-	4 305	107 409	-	107 409
UNESCO	5 970 080	564 712	3 080 721	1 016 404	864 932	11 496 849	1 404 836	12 901 685
WHO	7 227 281	5 312 458	5 693 079	5 261 401	1 162 710	24 656 929	2 750 401	27 407 330
UNICEF	-	5 198	550 058	23 055	-	578 311	30 272	608 583
UNDP-Office for Project Services	370 160	176 843	379 986	104 754	65 111	1 096 854	118 892	1 215 746
United Nations executing agencies total	42 900 183	8 040 501	18 601 923	15 721 459	5 248 483	90 512 549	10 935 773	101 448 322
Governments	5 734 136	3 988 199	6 745 713	14 961 755	1 871 872	33 301 675	1 665 084	34 966 759
UNFPA	4 955 713	2 890 226	1 789 977	15 361 173	604 050	25 601 139 g/	774 858	26 375 997
Intergovernmental institutions and other agencies including non-governmental organizations	5 850 503	3 579 489	5 262 513	2 801 862	1 991 722	19 486 089	1 285 711	20 771 800
TOTAL	59 440 535	18 498 415	32 400 126	48 846 249	9 716 127	168 901 452	14 661 426	183 562 878

a/ Reduced by \$1,207 relating to adjustment of prior year's programme expenditure.

b/ Reduced by \$157 relating to adjustment of prior year's agency support costs.

c/ Reduced by \$127,054 relating to adjustment of prior year's programme expenditure.

d/ Reduced by \$16,517 relating to adjustment of prior year's agency support costs.

e/ Includes UNFPA procurement assistance in respect of Government projects amounting to \$15.5 million.

ANNEX V

Trust funds: statement of accounts for the year ended 31 December 1990
(US dollars)

Trust funds	Unexpended balance as at 1 January 1990	Contributions received in 1990	Interest income	Transfers in 1990	Total funds available	Programme expenditure	Support costs: Executing Agencies	UMIPA	Total expenditure	Unexpended balance as at 31 December 1990
<u>UMIPA multi-bilateral and other trust funds</u>										
Arab Gulf Fund	(22 894)	205 000	3 895	(444) b/	185 557	235 599	9 825	1 807	247 231	(61 674) b/
Australia	164 291	-	23 939	-	188 230	(17 032)	-	(852)	(17 884)	206 114
Bahrain	228	-	71	(299) c/	-	-	-	-	-	-
Belgium	(132 820)	1 517 866	30 541	-	1 415 587	374 885	-	-	374 885	1 040 702
Canada	237 621	1 776 237	54 726	-	2 068 584	1 321 104	120 333	17 995	1 459 432	609 152
Colombia	36 606	-	3 717	-	40 323	1 762	123	-	1 885	38 438
European Economic Community	24 932	-	3 650	-	28 582	-	-	-	-	28 582
Finland	508 332	1 665 269	45 237	-	2 218 838	(1 460)	-	(73)	(1 533)	2 220 371
Italy	1 012 352	-	95 152	-	1 107 504	300 000	-	15 000	315 000	792 504
Luxembourg	494 780	-	104 855	-	599 635	(389 387)	-	(19 469)	(408 856)	1 008 491
Management Development Unit	(79 374)	639 152	13 181	-	572 959	635 982	-	31 799	667 781	(94 822) d/
Microcomputer Database on Women, Population and Development	2 240	-	77	(2 317) e/	-	-	-	-	-	-
Netherlands	1 191 128	1 879 541	88 327	-	3 158 996	1 269 913	32 343	50 865	1 353 121	1 805 875
KORAD*	775 575	914 817	26 503	-	1 716 895	928 419	-	-	928 419	788 476
Norway	4 033 474	1 867 572	521 587	-	6 422 633	5 247 018	591 657	34 791	5 873 466	549 167

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ANNEX V (continued)

Trust funds: statement of accounts for the year ended 31 December 1990
(US dollars)

Trust funds	Unexpended balance as at 1 January 1990	Contributions received in 1990	Interest income	Transfers in 1990	Total funds available	Programme expenditure	Support costs: Executing Agencies	UNFPA	Total expenditure	Unexpended balance as at 31 December 1990
Organization of Petroleum Exporting Countries	244 134	-	25 700	-	269 834	100 000	-	5 000	105 000	164 834
Sweden	161 123	59 139	14 952	-	235 214	10 158	1 321	-	11 479	223 735
Syrian Arab Republic	71 713	-	3 491	-	75 204	112 123	-	5 606	117 729	(45 525)
United Kingdom	816 417	-	114 837	-	931 254	177 387	-	8 869	186 256	744 998
United Nations (TFSEAP) **	71	-	8	(79) ^{c/}	-	-	-	-	-	-
Other trust funds										
Rafael M. Salas Endowment Fund ***	278 907	145	26 116	-	305 168	547	-	-	547	304 621
United Nations Population Award	619 516	-	50 512	-	670 028	69 590	-	-	69 590	600 438
Total	10 438 352	10 524 738 ^{e/}	1 251 074	(3 139)	22 211 025	10 376 608	755 602	151 338	11 283 548	10 927 477

* Norwegian Agency for International Development.

** Balance of United Nations Trust Fund for Special Economic Assistance Programme (TFSEAP) for Liberia transferred to UNFPA to cover monitoring and reporting costs of project LIB/85/P02.

*** Previously known as the Endowment Fund.

^{a/} Refunded to Arab Gulf Fund.

^{b/} Contribution of \$100,000 was received January 1991.

^{c/} Financially completed projects transferred to UNFPA general resources.

^{d/} This project, which is financed by the Governments of the United Kingdom, Norway and the Netherlands, seeks to strengthen maternal and child health/family planning programme management in Bangladesh.

^{e/} Contributions received in 1990:

Contributions (Annex VI)	10 524 593
Private Donations	145

Total	10 524 738
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ANNEX VI

Trust funds: Status of contributions pledged as at 31 December 1990
(US dollars)

Government/organization	Balance due as at 1 January 1990	Additions and adjustments	Total	Payments received in 1990	Unpaid pledges as at 31 December 1990	Composition of balance due For 1990 For 1991 and prior and prior years
<u>UNFPA Multi-bilateral and other Programmes</u>						
Arab Gulf Fund	-	205 000	205 000	205 000	-	-
Belgium	-	1 517 866	1 517 866	1 517 866	-	-
Canada	23 051	1 753 156	1 776 237	1 776 237	-	-
Finland	-	1 665 269	1 665 269	1 665 269	-	-
Netherlands	-	2 363 345	2 363 345	2 363 345	-	-
Norway	-	2 937 737	2 937 737	2 937 737	-	-
Sweden	226 704	27 836	254 540	59 139	195 401	195 401
Total	249 755	10 470 239	10 719 994	10 524 593	195 401	195 401

Annex VII

Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

COUNTRY	1988	1989	1990
<u>Africa region (sub-Saharan)</u>			
Angola	636,357	452,447	674,313
Benin (P)	458,420	1,372,094	1,123,533
Botswana	208,256	203,255	510,998
Burkina Faso (P)	865,899	817,606	1,103,695
Burundi (P)	708,646	826,688	1,206,932
Cameroon	545,342	862,000	954,823
Cape Verde (P)	320,343	537,433	851,192
Central African Republic (P)	694,349	463,705	489,700
Chad (P)	255,394	163,763	485,520
Comoros (P)	284,299	386,459	786,025
Congo	350,574	305,310	757,820
Cote d'Ivoire (P)	121,221	337,485	335,215
Equatorial Guinea (P)	586,119	538,706	591,960
Ethiopia (P)	1,415,829	1,812,406	2,432,742
Gabon	176,271	329,656	296,902
Gambia (P)	136,100	347,058	505,628
Ghana (P)	437,695	1,095,170	1,329,668
Guinea (P)	932,072	264,411	544,269
Guinea-Bissau (P)	112,859	243,789	423,039
Kenya (P)	1,227,379	2,144,427	155,312
Lesotho (P)	80,609	209,861	251,944
Liberia	618,182	742,240	448,026
Madagascar (P)	569,482	567,125	801,144
Malawi (P)	637,589	1,047,778	1,255,446
Mali (P)	463,015	746,559	775,433
Mauritania (P)	649,925	818,023	980,144
Mauritius	195,526	156,488	456,298
Mozambique (P)	877,577	815,865	958,953
Namibia	0	0	79,025
Niger (P)	794,314	930,460	1,290,727
Nigeria	2,203,686	1,727,033	2,252,867
Rwanda (P)	654,713	778,557	718,161
Sao Tome and Principe	165,819	192,432	506,025
Senegal (P)	512,595	264,197	1,689,298
Seychelles	98,091	55,248	39,123
Sierra Leone (P)	605,913	89,772	228,974
Swaziland	239,679	208,580	212,344
Togo (P)	386,275	455,365	893,866
Uganda (P)	774,100	2,532,907	3,033,423
United Republic of Tanzania (P)	703,573	1,082,074	2,539,412
Zaire (P)	719,273	878,708	1,230,991
Zambia (P)	809,713	1,144,291	2,246,033
Zimbabwe	152,680	328,438	787,348
Country projects total	23,385,753	29,275,869	39,414,291
Regional projects total (RAF)	7,715,766	9,758,032	10,219,046
Africa (sub-Saharan) regional grand total	31,101,519	39,033,901	49,633,337

(P) Priority countries

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Annex VII (continued)

Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

Country	1988	1989	1990
<u>Arab States *</u>			
Algeria	28,642	507,723	512,322
Bahrain	24,632	21,273	(4,021)
Democratic Yemen (P) **	980,901	1,256,157	873,058
Djibouti	10,277	0	85,030
Egypt (P)	1,532,677	1,323,177	1,696,549
Iraq	15,942	116,776	132,221
Jordan	431,469	620,945	895,064
Morocco (P)	1,985,807	2,135,780	1,849,645
Oman	62,833	198,091	144,487
Qatar	0	6,706	14,192
Somalia (P)	845,086	886,204	814,227
Sudan (P)	1,709,738	2,173,096	2,243,539
Syrian Arab Republic	1,208,310	886,295	477,111
Tunisia	873,882	857,030	965,393
United Arab Emirates	(889)	0	96,964
Yemen (P) **	<u>693,647</u>	<u>1,376,379</u>	<u>1,306,698</u>
Country projects total	10,402,954	12,365,632	12,202,479
Regional projects total (RMI)	<u>2,258,119</u>	<u>3,206,202</u>	<u>2,958,449</u>
Arab States regional total	12,661,073	15,571,834	15,160,459
<u>Europe</u>			
Albania	236,789	246,501	285,670
Bulgaria	426,332	123,119	183,881
Cyprus	9,413	6,500	35,778
Greece	7,800	1,365	0
Hungary	229,657	162,887	260,338
Poland	353,900	123,932	32,636
Portugal	142,382	168,859	146,514
Romania	8,341	6,477	322,966
Turkey	137,358	249,259	565,753
Yugoslavia	<u>118,877</u>	<u>127,098</u>	<u>120,480</u>
Country projects total	1,670,849	1,215,997	1,352,485
Regional projects total (RER)	<u>421,261</u>	<u>710,402</u>	<u>952,035</u>
Europe regional total	2,092,110	1,926,399	2,304,520
Arab States and Europe regional grand total	14,753,183	17,498,233	18,066,799

* Formerly referred to as the Middle East, the Mediterranean and Europe.

** On 22 May 1990 Democratic Yemen and Yemen merged to form a single State. Since that date they have been represented as one member with the name "Yemen".

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Annex VII (continued)

Programme expenditures by country for 1988, 1989 and 1990
(US dollars)

COUNTRY	1988	1989	1990
<u>Asia and the Pacific</u>			
Afghanistan (P)	367,168	253,624	261,325
Bangladesh (P)	2,935,224	3,082,286	4,506,187
Bhutan (P)	102,382	151,643	477,486
Cambodia (P)	0	0	0
China (P)	12,005,515	13,058,984	4,578,858
Cook Islands	46,131	34,295	17,606
Democratic People's Republic of Korea	382,640	416,656	757,418
Federated States of Micronesia	0	123,359	146,702
Fiji	70,076	136,906	177,164
India (P)	9,763,898	10,236,629	16,557,884
Indonesia (P)	4,101,056	5,285,125	2,147,770
Iran (Islamic Republic of)	356,046	526,553	73,251
Kiribati	45,083	61,951	20,282
Lao People's Democratic Republic (P)	24,936	273,082	135,239
Malaysia	227,405	583,204	415,210
Maldives (P)	197,453	111,515	192,379
Marshall Islands	0	162,533	128,978
Mongolia	91,847	392,601	602,226
Myanmar	68,487	24,828	383,305
Nepal (P)	287,927	1,938,152	2,257,848
Niue	3,964	0	0
Pakistan (P)	1,376,770	1,799,547	2,470,114
Papua New Guinea (P)	216,827	507,477	199,372
Philippines	949,233	1,388,169	4,415,568
Republic of Korea	263,256	97,000	512,869
Samoa	69,180	53,021	167,844
Singapore	0	0	0
Solomon Islands (P)	202,909	178,855	98,207
Sri Lanka (P)	1,214,314	523,092	999,674
Territory of Hong Kong	18,194	30,897	0
Thailand	1,394,459	822,336	1,331,780
Tonga	90,669	249,698	164,580
Trust Territory of the Pacific Islands	247,346	88,801	90,468
Tuvalu	8,326	4,578	15,312
Vanuatu	274,417	264,352	221,459
Viet Nam (P)	<u>4,210,797</u>	<u>8,372,694</u>	<u>4,578,438</u>
Country and territory projects total	41,613,935	51,234,443	49,102,803
Regional projects total (RAS)	<u>5,265,379</u>	<u>6,652,345</u>	<u>8,208,640</u>
Asia and the Pacific regional grand total	46,879,314	57,886,788	57,311,443

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Annex VII (continued)
Programme expenditures by country for 1988, 1989 and 1990
 (US dollars)

COUNTRY	1988	1989	1990
<u>Latin America and the Caribbean</u>			
Anguilla	3,490	6,085	64,033
Antigua and Barbuda	16,159	22,998	27,758
Argentina	67,951	85,227	72,096
Bahamas	20,200	0	0
Barbados	0	0	9,325
Belize	0	28,807	4,650
Bolivia (P)	1,021,194	955,324	1,201,954
Brazil	3,072,061	3,369,851	1,698,541
British Virgin Islands	14,235	4,399	17,071
Chile	40,700	63,790	62,507
Colombia	426,439	1,091,511	441,104
Costa Rica	130,578	257,216	375,062
Cuba	592,518	368,373	222,023
Dominica	62,541	44,478	14,413
Dominican Republic	467,739	386,550	249,129
Ecuador	465,104	585,073	832,627
El Salvador	379,934	321,268	483,977
Grenada	45,258	33,956	31,265
Guatemala	156,438	157,103	318,379
Guyana	2,225	87,380	120,305
Haiti (P)	503,351	546,223	874,845
Honduras (P)	718,749	997,398	893,255
Jamaica	250,281	393,553	184,691
Mexico	1,450,918	1,820,075	2,487,994
Montserrat	3,888	12,942	15,763
Nicaragua	568,147	554,407	475,691
Panama	100,444	471,637	320,683
Paraguay	394,961	654,654	893,132
Peru	1,772,337	1,088,345	1,251,623
Saint Kitts and Nevis	19,381	23,215	4,581
Saint Lucia	13,087	18,667	24,464
Saint Vincent and the Grenadines	26,965	29,844	43,585
Suriname	2,521	109,721	57,234
Trinidad and Tobago	48,745	8,028	18,520
Turks and Caicos Islands	3,687	4,959	2,949
Uruguay	111,914	132,730	89,288
Venezuela	124,991	309,772	132,512
Country projects total	13,099,131	15,045,559	14,035,068
Regional projects total (RLA)	4,158,915	5,294,193	5,034,253
Latin America and Caribbean regional grand total	17,258,046	20,339,752	19,069,321
Global projects total	55,034	44,242	0
Interregional projects total	19,896,591	22,396,209	24,947,426
Subtotal	19,951,625	22,440,451	24,947,426
Grand total ***	129,943,687	157,199,125	169,028,506

*** Programme expenditures by country in 1989 and 1990 differ from those shown in Annex I. The 1989 accounts were overstated by \$237,294 as a result of provisional figures submitted by ILO. The 1990 accounts in Annex I differ by \$127,054 from programme expenditure by country as a result of adjustments for 1989 reflected in 1990.

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Annex VIII

Programme expenditures from trust funds for 1988, 1989 and 1990
(US dollars)

Country	1988	1989	1990
<u>Africa region (sub-Saharan)</u>			
Burkina Faso (P)	0	120,933	154,177
Cameroon	189,273	21,000	0
Cape Verde (P)	0	0	108,549
Ethiopia (P)	74,382	18,602	(1,367)
Kenya (P)	518,478	971,733	1,412,900
Liberia (P)	3,029	0	0
Mozambique	0	0	105,000
Niger (P)	0	0	120,727
Nigeria	0	200,325	16,950
Rwanda (P)	0	0	128,601
Uganda (P)	0	0	2,902,614
United Republic of Tanzania (P)	337,194	51,358	447,728
Zambia (P)	<u>2,867</u>	<u>0</u>	<u>1,312,500</u>
Country trust fund total	1,125,223	1,383,951	6,708,379
Regional trust fund total (RAF)	<u>437,559</u>	<u>537,276</u>	<u>708,309</u>
Africa (sub-Saharan) regional grand total	<u>1,562,782</u>	<u>1,921,227</u>	<u>7,416,688</u>
<u>Arab States and Europe *</u>			
Democratic Yemen (P)	(667)	0	0
Sudan (P)	0	5,751	85,402
Syrian Arab Republic	41,767	87,342	117,729
Tunisia	0	0	291,900
Turkey	<u>18,253</u>	<u>0</u>	<u>0</u>
Country trust funds total	59,353	93,093	495,031
Regional trust funds total (RMI)	<u>82,695</u>	<u>0</u>	<u>123,887</u>
Arab States regional grand total	<u>142,048</u>	<u>93,093</u>	<u>618,918</u>

(P) Priority countries

* Formerly Middle East and the Mediterranean and Europe

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Annex VIII (continued)

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Programme expenditures from trust funds for 1988, 1989 and 1990
(US dollars)

Country	1988	1989	1990
<u>Asia and the Pacific</u>			
Bangladesh (P)	1,067,356	1,609,666	372,812
Nepal (P)	279,018	(54,593)	27,520
Pakistan (P)	737,241	533,232	452,938
Philippines (P)	0	0	20,365
Viet Nam (P)	<u>(1,286)</u>	<u>411,628</u>	<u>(17,884)</u>
Country trust funds total	2,082,329	2,499,933	855,121
Regional trust funds total (RAS)	<u>169,280</u>	<u>181,287</u>	<u>142,178</u>
Asia and the Pacific regional grand total	<u>2,251,609</u>	<u>2,681,220</u>	<u>997,299</u>
<u>Latin America and the Caribbean</u>			
Bolivia (P)	50,412	(6,721)	0
Colombia	9,391	11,131	1,885
Cuba	0	0	261,304
Nicaragua	1,132,437	178,176	1,243,935
Peru	<u>73,912</u>	<u>21,034</u>	<u>262</u>
Country trust funds total	1,266,152	203,620	1,507,386
Regional trust funds total (RLA)	<u>472,500</u>	<u>315,000</u>	<u>315,000</u>
Latin America and the Caribbean regional grand total	<u>1,738,652</u>	<u>518,620</u>	<u>1,822,386</u>
Global trust funds total	37,490	0	0
Interregional trust funds total	368,431	792,186	428,257
Subtotal	<u>405,921</u>	<u>792,186</u>	<u>428,257</u>
Grand total **	<u>6,101,012</u>	<u>6,225,208</u>	<u>11,283,548</u>

** Includes agency support costs paid to United Nations executing agencies amounting to \$268,220 in 1988, \$239,159 in 1989, and \$755,602 in 1990, as well as support costs paid to UNFPA, totalling \$177,354 in 1988, \$146,202 in 1989, and \$151,338 in 1990.

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Annex IX

Historical financial summary

Table 1. General resources income, expenditures and reserves for 1980-1990
(Millions of US dollars)

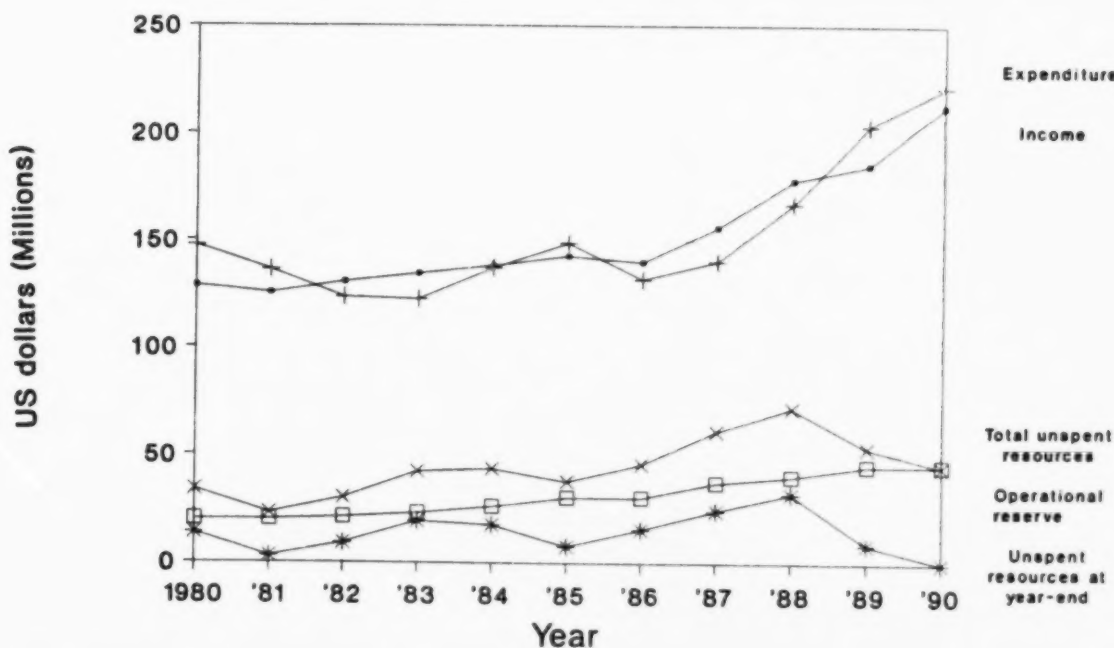
Year	Total new general resources ^{a/}	Total expenditures	Addition to operational reserve	Resource surplus (deficit)	Unspent programme resources at year end ^{b/}	Operational reserve ^{c/}	Total unspent resources
1980	128.7	147.5	-	(18.8)	13.8	20.0	33.8
1981	125.5	136.4	-	(10.9)	3.0	20.0	23.0
1982	130.8	123.7	1	6.1	9.1	21.0	30.0
1983	134.7	122.6	2	10.1	19.2	23.0	42.2
1984	138.5	137.2	3	(1.7)	17.5	26.0	43.5
1985	142.9	148.9	4	(10.0)	7.6	30.0	37.6
1986	140.0	132.1	-	7.9	15.5	30.0	45.5
1987	156.1	140.5	7	8.6	24.1	37.0	61.1
1988	178.0	167.2	3	7.8	31.9	40.0	71.9
1989	185.2	203.6	5	(23.3)	8.5	45.0	53.5
1990	212.3	221.3	-	(8.9)	(0.4)	45.0	44.6

^{a/} Total general resources include income from contributions, interest and other miscellaneous income.

^{b/} Year-end general resources include both unallocated funds and unspent allocations adjusted for surplus or deficit in resources and transfers to the operational reserve.

^{c/} The operational reserve was established by the Governing Council in January 1973 at the \$20 million level. By decision 81/7 III, paragraph 5, the Governing Council requested UNFPA to increase the operational reserve annually to reach a level equivalent to 25 per cent of contributions by 1990. In decision 89/49, paragraph 16, the Governing Council decided that with effect from 1989, the level of the operational reserve would be set at \$45.0 million. All other provisions of decision 81/7 III relating to the operational reserve remain in effect.

Figure 1. Income and expenditure trends, 1980-1990, and status of reserves



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Annex IX (continued)

Table 2a. Administrative expenditures, agency support costs and programme expenditures, 1981-1990
(Millions of US dollars)

Year	Programme expenditures ^{a/}	Administrative and programme support costs		Agency support costs			Total expenditures
		Headquarters expenditures	Field office expenditures ^{b/}	United Nations agencies	UNFPA ^{c/}	NGOs ^{d/}	
1980	131.7	6.8	4.8	4.2	-	-	147.5
1981	117.6	9.5	4.8	4.5	-	-	136.4
1982	100.6	10.7	4.6	6.7	-	-	123.7
1983	99.6	11.7	4.5	5.9	-	-	122.6
1984	113.3	11.8	4.7	5.5	-	-	137.2
1985	122.4	12.7	4.6	7.6	-	0.2	148.9
1986	101.6	15.9	5.9	6.8	1.7	0.2	132.1
1987	107.0	18.8	5.6	7.3	1.4	0.4	140.5
1988	129.8	17.0	9.7	8.4	1.7	0.6	167.2
1989	157.4	20.5	11.6	10.9	2.0	1.1	203.5
1990	168.9	22.2	15.6	10.9	2.4	1.3	221.3

Table 2b. Total administrative and programme support expenditures as a percentage of total income and total expenditure, (millions, US \$) 1980-1990

Year	Total income	Total expenditures	Total headquarters & field office expenditures ^{b/} (1)	Column (1) as a percentage of total income	Column (1) as a percentage of total expenditures
1980	128.7	147.5	11.6	9.0	7.9
1981	125.5	136.4	14.3	11.4	10.5
1982	130.9	123.7	15.3	11.7	12.4
1983	134.7	122.6	15.6	11.6	12.7
1984	138.6	137.2	16.5	11.9	12.0
1985	142.9	148.9	17.3	12.2	11.6
1986	140.0	132.1	21.8	15.6	16.5
1987	156.1	140.5	24.4	15.6	17.4
1988	178.0	167.3	26.7	15.0	16.0
1989	185.2	203.6	32.1	17.3	15.8
1990	212.4	221.3	37.8	17.8	17.0

Source: UNFPA year-end Audited Financial Statements for 1980 to 1989 and unaudited data for 1990. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

^{a/} Includes expenditures of programme support units in the field, overhead charges to government-executed projects and programme support costs paid to non-governmental organizations in 1985 and prior years, but excludes field office expenditures which in 1985 and prior years were financed from project funds and are shown separately for comparison purposes.

^{b/} In 1985 and prior years, all field office costs were included in programme expenditures. Beginning with the APSS biennial budget for 1986-1987, the APSS expenditure is net of the credits reported in footnote c below. In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the APSS budget and all the other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988 all field office costs are included in the APSS budget.

^{c/} Comprises support costs to UNFPA for procurement services to governments' projects and overhead charges assessed by UNFPA to government-executed projects (costs which in 1985 and previous years were included under programme expenditures). Beginning with the biennium 1986-1987, these support cost credits are applied to the APSS budget as approved by the Governing Council in decision 86/35, paragraph 10.

^{d/} Agency support cost payments to non-governmental organizations were included in programme expenditures in 1984 and prior years.

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Annex IX (continued)

Table 3. Income and expenditures under UNFPA trust funds, 1980 - 1990
(US dollars)

Year	Total income (contributions plus interest)	Programme expenditures ^{a/}	Support costs paid to ^{b/} UNFPA	Total expenditure
1980	3 648 382	1 988 632	62 279	2 050 911
1981	2 960 730	3 683 072	124 976	3 808 048
1982	5 910 333	3 815 664	115 095	3 930 759
1983	6 667 597	5 540 752	97 876	5 640 628
1984	4 909 782	6 469 096	132 245	6 601 341
1985	6 435 022	6 456 069	141 635	6 597 705
1986	4 057 806	4 054 360	60 958	4 115 318
1987	4 772 801	3 373 110	123 034	3 496 144
1988	11 796 813	5 923 658	177 354	6 101 012
1989	7 260 176	6 079 006	146 202	6 225 208
1990	11 772 673	11 132 210	151 338	11 283 548

Source: UNFPA year-end Audited Financial Statements for 1980 to 1989 and unaudited data for 1990. Official Records of the General Assembly: Thirty-sixth Session to Forty-fifth Session, Supplements No. 5G(A/36/5/Add.7 to A/45/5/Add.7).

^{a/} Includes agency support costs paid to United Nations executing agencies.

^{b/} Agency support costs paid to UNFPA for projects executed by UNFPA. These are credited to the APSS budget as approved by the Governing Council (decision 86/35, paragraph 10).



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POLICY

UNITED NATIONS POPULATION FUND

Audit Reports

Summary

This document contains extracts from the financial statements of executing agencies relating to the funds allocated to them by the United Nations Population Fund as at 31 December 1989. In addition, it contains the comments of the Executive Director concerning the report of the United Nations Board of Auditors on the UNFPA Financial Statements for the year ended 31 December 1989. It contains a detailed progress report on steps taken to implement previous recommendations of the Board of Auditors in response to General Assembly resolution 45/235, paragraph 13(a), of 21 December 1990.

CONTENTS

	<u>Page</u>
Introduction	3
A. Board of Auditors' qualification of opinion on the UNFPA Financial Statements for 1989	3
B. Actions taken by the Administration	5

Annexes

- I. Summary of the status of funds of executing agencies at 31 December 1989 (regular resources)
- II. Summary of the status of funds of executing agencies at 31 December 1989 (trust funds)
- III. Status of funds advanced to Governments for the year ended 31 December 1989
- IV. Status of audited financial reports of non-governmental organizations,
inter-governmental institutions and other agencies for the year ended 31 December 1989

Introduction

1. In accordance with Governing Council decision 90/36, paragraph 6, adopted at its thirty-seventh session, on 22 June 1990, and General Assembly resolution 45/235 of 21 December 1990 adopted at its forty-fifth session, the Executive Director wishes to bring to the attention of the Council the UNFPA Financial Report and Audited Financial Statements for the year ended 31 December 1989 and the Report of the Board of Auditors (Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5G (A/45/5/Add. 7)). This document also provides, in response to paragraph 13(a) of General Assembly resolution 45/235, a detailed progress report on steps taken to implement previous recommendations of the Board of Auditors.

2. This document contains extracts from the financial statements of executing agencies relating to the funds allocated to them by UNFPA for the year ended 31 December 1989. They are submitted in accordance with UNFPA Financial Regulation 17.1 (b), together with a summary of the status of funds submitted by the executing agencies as at 31 December 1989. Any necessary adjustments introduced in the audited accounts of the executing agencies after the preparation of the UNFPA financial statements for 1989 (document A/45/5/Add.7) have been taken into account.

A. Board of Auditors' qualification of opinion on the UNFPA financial statements for the year ended 31 December 1989

3. The UNFPA financial statements for the year ended 31 December 1989 incorporate the financial information obtained from executing agencies in their 1989 annual accounts. However, as of 30 April 1989, the date of submission of UNFPA 1989 accounts to the Board of Auditors, the status of the audited financial information received from the executing agencies was as follows (excerpted from A/45/5/Add.7, para. 4):

(a) Audited statements were provided by the following executing agencies:

United Nations Educational, Scientific and Cultural Organization (UNESCO)
World Health Organization (WHO)

(b) Statements as submitted for audit were provided by the following executing agencies:

United Nations Children's Fund (UNICEF)
United Nations Development Programme/Office of Project Services (UNDP/OPS)

(c) In respect of the following executing agencies, the UNFPA financial statements incorporate the information contained in the agencies' financial statements for the biennium 1988-1989:

United Nations
United Nations Environment Programme (UNEP)
Economic Commission for Africa (ECA)
Economic Commission for Europe (ECE)
Economic Commission for Latin America and the Caribbean (ECLAC)
Economic and Social Commission for Asia and the Pacific (ESCAP)
Economic and Social Commission for Western Asia (ESCWA)
International Labour Organisation (ILO)
Food and Agriculture Organization of the United Nations (FAO)
United Nations Industrial Development Organization (UNIDO)

4. The United Nations Board of Auditors noted in its report on the UNFPA financial statements for the year ended 31 December 1989 that the financial position and operations of the organization as at the end of the year were fairly presented -- except for the following matters, which the Board cited as grounds for qualifying its opinion (paras. 41 to 58, A/45/5/Add.7):

Programme expenditure executed by the United Nations executing agencies

5. As in previous years, the Board of Auditors relied on the work of the External Auditors of the United Nations executing agencies to gather adequate audit evidence regarding programme expenditures reported by executing agencies to UNFPA. However, at the time the Board was required to issue its opinion on the UNFPA accounts, it could not comment on the fairness of \$99.2 million of programme expenditures and programme support costs presented in the financial statements of the United Nations executing agencies, owing to the absence of audited financial reports from United Nations executing agencies at the time of the completion of the audit of UNFPA, with the exception of WHO (A/45/5/Add.7, paras. 43 and 44). The audited status of funds statement of UNESCO was not received until after the auditors had completed the audit. Consequently, the Board maintained that the qualification of the audit opinion expressed on the 1988 financial statements should stand.

Programme expenditure executed by Governments

6. The Board of Auditors was unable to issue an opinion on programme expenditure executed by Governments. The reasons for this are two-fold:

(a) At the close of the audit, only \$7.3 million (33 per cent) of \$22.4 million of government-executed expenditure was supported by year-end financial reports. Furthermore, of those projects which had submitted year-end expenditure information, only \$2.4 million (10.7 per cent of government-executed project expenditure) had been audited by independent auditors (A/45/5/Add.7, para. 47);

(b) The Board was unable to reconcile the expenditure reported in the status of funds reports submitted by Governments with the expenditure reported in the UNFPA general ledger, "since the latter does not allow differentiation as to whether expenditures were executed by the Government or by UNFPA" (A/45/5/Add.7, para. 49).

Programme expenditure executed by intergovernmental institutions and other agencies, including non-governmental organizations

7. The Board of Auditors qualified its opinion regarding this category of expenditure for the following two reasons:

(a) Remittances amounting to \$19.8 million were recorded for the execution of projects by non-governmental organizations (NGOs) during 1989. However, at the close of the audit, only \$0.9 million (4.5 per cent) of these remittances were audited by independent auditors (A/45/5/Add.7, para. 50);

(b) Programme expenditure by non-governmental organizations included outstanding advances made to these organizations that remained unspent at year-end. The Board stated that "as a result, the actual amount of expenditure reported as executed . . . in the Statement [of income and expenditure for the year ended 31 December 1989] cannot be ascertained" (A/45/5/Add.7, paras. 50 to 54).

B. Actions taken by the Administration

8. The Executive Director is bringing to the attention of the Council a detailed progress report on steps taken to implement previous recommendations of the Board of Auditors in response to General Assembly resolution 45/235, paragraph 13(a), of 21 December 1990.

Programme expenditure executed by the United Nations executing agencies

9. At its thirty-seventh session in June 1990, the Governing Council approved in decision 90/36, paragraph 7, "revisions to the financial regulations of the United Nations Population Fund as proposed by the Executive Director in her report on this subject (DP/1990/86), allowing the Executive Director to submit audited financial statements of the United Nations Population Fund to the General Assembly and the Governing Council, through the Advisory Committee on Administrative and Budgetary Questions, on a biennial basis, beginning with the biennium 1990-1991". Subsequently, at its forty-fifth session, the General Assembly approved the changes in the UNFPA financial procedures recommended by the Governing Council (resolution 45/235, para. 6). The submission of the financial statements of UNFPA on a biennial basis will correct the situation that gave rise to the qualification of the audit on this matter, provided that audit certificates from the auditors of the executing agencies are received prior to the completion of the UNFPA biennial audit.

Programme expenditure executed by Governments

10. UNFPA has been a pioneer in the implementation of the modality of Government execution, recognizing that operationally Governments ought to exercise complete responsibility for their own programmes and projects. UNFPA has continued its efforts to identify and develop national expertise and promote greater use of national experts and institutions, with due regard to issues of accountability, both technical and financial.

11. In consultation with the Governments concerned, UNFPA has continued to make efforts to ensure compliance with the requirements of financial reporting and auditing of government-executed projects. In their capacities as executing agencies of UNFPA-financed projects, Governments are responsible for maintaining accounting books and records that clearly identify the receipt and disbursement of UNFPA project funds. Governments serving as executing agencies have the same status and responsibilities as any other executing agency and thus are accountable to the Executive Director of UNFPA for all funds provided to them for government-executed projects. In many projects, the Government assumes financial responsibility for executing the local cost component, whereas UNFPA or a United Nations specialized agency or a non-governmental organization designated as co-executing agency with the Government provides technical and administrative backstopping for other components of the project. Fiduciary responsibility for payments effected by field offices on behalf of government-executed projects rests with the UNFPA Representative. Furthermore, fiduciary responsibility for payments effected by field offices on behalf of Governments rests with UNFPA itself.

12. Of the 346 projects executed by Governments during 1989, the Board observed that year-end financial reports were received for only 39, and that of these 39 only 15 reports, accounting for \$2.4 million (10.7 per cent of government-executed project expenditure), were duly audited by independent auditors. However, the Executive Director wishes to bring to the attention of the Council the considerable effort that has been made to improve this situation. Among the most noteworthy of these efforts are:

(a) UNFPA has organized field consultations to devise the best strategies for implementing improved government-execution financial reporting policies and procedures;

(b) UNFPA headquarters has dispatched detailed instructions, in the form of memoranda and circulars, to field offices reminding UNFPA Representatives to stress to the Governments concerned the importance of remitting the audited expenditure reports to UNFPA on a timely basis;

(c) The Fund has held briefing sessions at headquarters to keep UNFPA Representatives and Country Directors abreast of UNFPA's financial policies and procedures, with emphasis on government-executed projects;

(d) UNFPA has developed a comprehensive manual concerning the accounting, financial reporting, and auditing policies and procedures for government-executed projects. The manual, which was recently distributed, in draft, to UNFPA field offices, aims at simplifying various reporting procedures;

(e) The Fund has acquired a micro-computer software package -- the government-execution audit information system (GEXAIS) -- which, effective 1991, will be used to help monitor the compliance of Governments acting as executing agency for UNFPA-financed projects in fulfilling their auditing responsibilities.

13. As a result of the measures taken, as of the date of this report, UNFPA has received certified year-end financial reports for 1989 for 135 projects (18 in Africa, 64 in Asia and the Pacific, 30 in the Arab States and Europe, and 23 in Latin America and the Caribbean). Of those received, 113 project financial reports, constituting government-executed expenditure amounting to \$11.1 million (77.6 per cent the funds spent directly by the Governments) were audited by independent auditors.

14. Up to the close of its audit exercise, as noted above, the Board of Auditors found that a relatively small proportion, \$2.4 million or 10.7 per cent, of government expenditures had been audited. It should be noted, however, that of the total expenditure of \$22.4 million reported as government-executed project expenditures only \$14.3 million of this amount was actually spent directly by the Governments themselves from funds advanced by UNFPA. The remaining \$8.1 million was disbursed as direct payments by the offices of the UNFPA Representatives on behalf of Governments. The proportion of project expenditures audited by Governments was, therefore, actually higher than that reported by the Board, constituting 16.8 per cent of expenditures incurred directly by Governments.

15. The Executive Director believes that the reason for the apparent discrepancy in the calculation can be traced to the wording of Financial Regulations 15.1, 15.2, 15.3 and 17.2, by which UNFPA mandated that Governments designated as executing agency maintain accounts and submit annual audited financial reports with respect to funds obtained from, "or through", UNFPA. The Board of Auditors interpreted the words "or through" in the regulations to mean that Governments are also responsible for reporting and certifying expenditure incurred directly by the office of the UNFPA Representative on their behalf. The Executive Director thus proposed in document DP/1990/86 (paras. 11 and 12), and the Governing Council adopted at its thirty-seventh session (decision 90/36, para. 7), an amendment to the regulations deleting the words "or through" from the text of the aforementioned regulations. This change in the language of the Fund's financial regulations makes it clear that Governments are only responsible for the financial reporting and auditing of funds directly advanced to them by UNFPA and disbursed by them for implementation of UNFPA assistance to a project.

16. The Board of Auditors also noted that "there were long delays in the clearance of unspent advances", and as a consequence, the level of funds held by Governments was considered high. The Executive Director, however, wishes to point out that the level of outstanding advances has been significantly reduced. As at 31 December 1989, of the advances totalling \$27.4 million which had been made to Governments during 1988 and 1989, \$9.0 million remained unspent, as reflected in the statement of assets and liabilities for the year (A/45/5/Add.7, Statement II). (Annex III of this report shows a country-by-country analysis of the balance of outstanding advances to Governments as at 31 December 1989.) Furthermore, as of 31 December 1990, of the

\$50.7 million that has been advanced to Governments since 1 January 1988, only \$6.6 million remains unspent (see also DP/1991/38, Annex II).

17. In addition to the steps outlined above, the Executive Director is proposing to take further measures to help ensure full compliance with the requirement for financial reporting and auditing of government-executed projects. Among these measures are:

(a) The Executive Director is submitting to the Governing Council, at this session, a proposal requesting the Governing Council to authorize the establishment of an independent Internal Audit Unit to, inter alia, monitor the level of audit compliance of government-executed projects (see document DP/1991/36, para. 28).

(b) The Executive Director is presenting to the Governing Council, at this session, proposals aimed at strengthening the capacity of the UNFPA field offices to meet additional demands arising from the government-execution of UNFPA-financed projects. The proposal of the Executive Director includes the establishment of 89 new local posts, including 18 National Programme Officers (6 in sub-Saharan Africa, 3 in Arab States, 4 in Asia and the Pacific and 5 in Latin America and the Caribbean) and 20 administrative/programme assistants (12 in sub-Saharan Africa, 3 in Arab States and 5 in Asia and the Pacific) (document DP/1991/36, para. 27).

(c) UNFPA will continue its efforts to provide orientation and training on UNFPA's policies and procedures for UNFPA and government staff, so as to enhance their competence in dealing with Governments' financial reporting and auditing responsibilities with respect to UNFPA-financed projects (see, for example, document DP/1991/36, paras. 48-51).

18. The increase in the number of government-executed projects, and the attendant need to systematically process information from such projects (as well as from those projects being executed by NGOs, intergovernmental institutions and other agencies, see below), has had a significant impact on the accounting and financial monitoring workload of UNFPA. Although the Fund has taken the significant steps mentioned above to help ensure increased accountability and control over such modes of project execution, it should be noted that without the full cooperation of the Governments, the Board of Auditors qualification concerning the lack of audit evidence of Governments' expenditures may remain.

Programme expenditure executed by non-governmental organizations, intergovernmental institutions and other agencies

19. The financial reporting and auditing procedures for UNFPA-funded projects executed by non-governmental organizations, intergovernmental organizations and other agencies requires that at the end of each year a financial statement of the expenditures be submitted to UNFPA, together with audit evidence of such expenditure certified by an independent auditor recognized as such by the national authorities. From the start of its operations in 1969 until December 1990, UNFPA reported expenditures of projects executed by non-governmental organizations on the basis of cash remittances advanced by UNFPA to the organizations concerned. Beginning in January 1991 onwards, NGO-executed expenditures have been reported on the basis of expenditure statements furnished by the organization concerned.

20. In 1989, UNFPA reported expenditures of \$19.8 million (12.6 per cent of total programme expenditures) by non-governmental organizations, intergovernmental institutions and other agencies executing UNFPA-financed projects (A/45/5/Add.7, Statement I). The Board of Auditors reported that of the projects it examined using this mode of project execution, remittances of only \$0.9 million (4.6 per cent) was audited by independent auditors as required by the UNFPA Financial Regulations and Rules.

21. The Executive Director wishes to bring to the attention of the Council that, in 1989, a total of 83 non-governmental organizations, intergovernmental institutions and other agencies received funds from UNFPA for the execution of projects (Annex IV). As of the date of the preparation of this report, audit reports for 45 of these organizations had been received, accounting for \$14.7 million, or 74.2 per cent of the total expenditures of \$19.8 million reported by these organizations for the year-ended 31 December 1989.
22. The Executive Director also wishes to point out that, with effect from January 1991, UNFPA's policy is to reimburse certain organizations for the costs of independent audits when such organizations are unable to comply with UNFPA's audit requirements owing to financial constraints. The decision to make such a reimbursement is made after having taken into account the amount of the approved project budget, the nature of the project, the location of the recipient and previous experience with the organization.
23. Finally, the United Nations Board of Auditors, in its observations on the Fund's 1989 financial statements, reiterated its view that "the recording of expenditure has a fundamental flaw, since the concept of expenditure includes not only disbursements and unliquidated obligations, but also outstanding advances" (A/45/5/Add.7, para. 51). In order to rectify this shortcoming in the accounting procedure, UNFPA has established, effective from January 1991, operating fund accounts for all projects executed by non-governmental organizations. Under this arrangement, advances to these organizations are no longer charged directly to the projects, but to an operating fund account which has been set up for that purpose. Expenditure will be recorded only on submission of reports of expenditure against the advances for that project. Any balance of advances not cleared at the year-end closure of accounts will be recorded as an amount receivable from the organization concerned. UNFPA has drafted and distributed formal procedures on the financial reporting and auditing requirements of projects executed by non-governmental organizations.
24. This change in procedure has, however, serious consequences on the workload of the UNFPA Finance Branch. Consequently, the Executive Director is submitting to the Governing Council at this session a proposal to increase the staffing of the pertinent section of the Finance Branch by one Finance Assistant (document DP/1991/36, para. 35) in order to strengthen the Fund's accounting systems for this mode of project execution.
25. The Executive Director will make an oral report to the Council at its thirty-eighth session on corrective measures and other actions taken in respect of other audit observations contained in the report of the Board of Auditors.

Annex I

Summary of the status of funds of the executing agencies at 31 December 1989 (regular resources)

(US dollars)

OPERATING FUND STATEMENT	UN	ECE	ESCAP	ECLAC	ECA	ESWA	ILO	TOTAL
Balance as at 31 December 1988	(11,191,048)	131,361	(747,097)	(73,995)	(527,077)	(80,374)	(953,743)	(13,441,973)
Add: Cash drawing from UNFPA	27,451,819	430,000	2,962,655	2,375,000	4,064,000	725,000	12,017,227	50,025,701
Miscellaneous income	126,474	0	0	0	95,298	11,790	(70,654)	162,908
Deduct: Expenditure for 1989	16,387,245	561,361	2,215,558	2,301,005	3,632,221	656,416	10,992,830	36,746,636
	31,417,104	328,141	2,567,843	2,325,760	4,020,965	1,043,414	11,646,048	53,349,275
Balance as at 31 December 1989	(15,029,859)	233,220	(352,285)	(24,755)	(388,744)	(386,998)	(653,218)	(16,602,639)
Represented by: Cash at bank & on hand	0	245,498	208,870	0	157,533	0	614,100	1,226,001
Accounts receivable	276,927	0	0	244,822	56,368	0	248,097	826,214
Deduct: Accounts payable	276,927	245,498	208,870	244,822	213,901	0	862,197	2,052,215
Unliquidated obligations	3,336,765	0	67,319	0	340,142	233,116	541,199	4,518,541
	11,970,021	12,278	493,835	269,577	262,503	153,882	974,216	14,156,313
Balance as at 31 December 1989	15,306,786	12,278	561,155	269,577	602,645	386,998	1,515,415	18,654,854
Balance as at 31 December 1989	(15,029,859)	233,220	(352,285)	(24,755)	(388,744)	(386,998)	(653,218)	(16,602,639)
STATEMENT OF UNSPENT ALLOCATIONS								
Balance as at 31 December 1988	33,945,263	452,672	3,216,675	1,881,077	5,770,039	950,757	18,139,058	64,355,542
Add: Net allocations issued in 1989	41,880,796	694,321	2,805,114	5,015,546	2,775,465	18,903	14,333,309	67,523,454
Deduct: Allocations issued for future years	75,826,059	1,146,993	6,021,790	6,896,623	8,545,504	969,660	32,472,367	131,878,996
	40,823,768	843,401	3,680,762	4,822,573	4,523,153	0	20,485,025	75,178,702
Allocations issued for 1989	31,501,796	303,592	2,341,028	2,074,050	4,022,351	969,660	11,987,342	53,199,819
Deduct: Allocations utilized in 1989	27,800,744	290,390	2,272,427	2,058,195	3,569,340	923,375	10,506,237	47,220,708
Balance of unspent allocations for current year	3,701,052	13,202	68,601	15,855	453,011	46,285	1,681,105	5,979,111
Add: Allocations issued for future years	40,823,768	843,401	3,680,762	4,822,573	4,523,153	0	20,485,025	75,178,702
Balance of unspent allocations as at 31 December 1989	44,524,840	856,603	3,749,363	4,838,428	4,976,164	46,285	22,166,130	81,157,813

Note: This statement is a summary of the individual financial statements submitted by the executing agencies (excluding trust funds) and does not represent a consolidated statement in accordance with normal accounting procedures.

Annex I (continued)

Summary of the status of funds of the executing agencies at 31 December 1989 (regular resources)

(US dollars)

OPERATING FUND STATEMENT	FAO	UNEP	UNESCO	WHO	UNICEF	UNIDO	UNDP/OPS	TOTAL
Balance as at 31 December 1988	520,614	(19,210)	(2,989,057)	(5,854,241)	(57,239)	(3,852)	0	(8,402,985)
Add: Cash drawing from UNFPA	5,810,426	97,814	9,497,481	28,500,000	83,000	0	1,224,108	45,212,829
Miscellaneous income	0	0	(2,489)	7,326	0	0	0	4,837
Deduct: Expenditure for 1989	6,331,040	78,604	6,505,935	22,653,085	25,761	(3,852)	1,224,108	36,814,681
	4,093,236	85,091	11,080,260	29,198,890	(417)	1,938	1,224,108	45,683,126
Balance as at 31 December 1989	2,237,804	(6,487)	(4,574,345)	(6,545,805)	26,178	(5,790)	0	(8,868,445)
Represented by: Cash at bank & on hand	3,285,915	0	7,970	173,157	26,178	0	0	3,320,063
Accounts receivable	4,621	0	631,195	1,512,925	0	0	143,799	2,282,540
Deduct: Accounts payable	3,285,915	4,621	639,165	1,512,925	26,178	0	143,799	5,612,603
Unliquidated obligations	1,048,111	0	1,538,176	0	0	5,790	0	1,582,772
	2,302	2,302	3,675,341	8,231,887	0	0	143,799	13,101,433
Balance as at 31 December 1989	1,048,111	11,108	5,213,510	8,231,887	0	5,790	143,799	14,654,205
Balance as at 31 December 1989	2,237,804	(6,487)	(4,574,345)	(6,718,962)	26,178	(5,790)	0	(9,041,602)
STATEMENT OF UNSPENT ALLOCATIONS								
Balance as at 31 December 1988	6,673,627	267,630	20,407,913	38,557,596	12,507	4,866	1,660,313	67,584,452
Add: Net allocations issued in 1989	6,639,728	(2,050)	12,197,158	20,544,078	107,303	(2,928)	1,601,880	41,085,169
Deduct: Allocations issued for future years	13,313,355	265,580	32,605,071	59,101,674	119,810	1,938	3,262,193	108,669,621
	9,209,676	172,435	20,461,971	30,730,543	130,072	0	1,604,393	62,309,090
Allocations issued for 1989	4,103,679	93,145	12,143,100	28,363,743	(10,262)	1,715	1,657,800	46,352,920
Deduct: Allocations utilized in 1989	3,665,974	85,091	9,866,571	26,242,381	(417)	1,715	1,105,082	40,966,397
Balance of unspent allocations for current year	437,705	8,054	2,276,529	2,121,362	(9,845)	0	552,718	5,386,523
Add: Allocations issued for future years	9,209,676	172,435	20,461,971	30,730,543	130,072	0	1,604,393	62,309,090
Balance of unspent allocations as at 31 December 1989	9,647,381	180,489	22,738,500	32,851,905	120,227	0	2,157,111	67,695,613

Annex I (continued)

Summary of the status of funds of the executing agencies at 31 December 1989 (regular resources)

(US dollars)

OPERATING FUND STATEMENT	GOV'T	UNFPA	NGOs	TOTAL	TOTAL (PAGE 1)	TOTAL (PAGE 2)	GRAND TOTAL
Balance as at 31 December 1988	(404,464)	(16,937,892)	(132,150)	(17,494,506)	(13,441,973)	(8,402,985)	(39,339,464)
Add: Cash drawing from UNFPA	21,741,176	29,984,006	19,860,484	71,585,666	50,025,701	45,212,829	166,824,196
Miscellaneous income				0	162,908	4,837	167,745
Deduct: Expenditure for 1989	21,336,712	13,026,114	19,728,334	54,091,160	36,746,636	36,814,681	127,652,477
	23,419,319	27,958,579	20,935,438	72,313,336	53,349,275	45,683,126	171,345,737
Balance as at 31 December 1989	(2,082,607)	(14,932,465)	(1,207,104)	(18,222,176)	(16,602,639)	(8,868,445)	(43,693,260)
Represented by: Cash at bank & on hand	0	0	0	0	1,226,001	3,320,063	4,546,064
Accounts receivable	0	0	0	0	826,214	2,292,540	3,118,754
Deduct: Accounts payable	0	0	0	0	2,052,215	5,612,603	7,664,818
Unliquidated obligations	1,039,109	13,944,617	59,026	15,042,752	4,518,541	1,552,772	6,071,313
	1,039,109	13,944,617	59,026	15,042,752	14,136,313	13,101,433	42,280,498
Balance as at 31 December 1989	(1,039,109)	(13,944,617)	(59,026)	(15,042,752)	(16,602,639)	(9,041,602)	(40,686,993)
STATEMENT OF UNSPENT ALLOCATIONS							
Balance as at 31 December 1988	50,483,515	33,386,926	20,863,707	104,734,148	64,355,542	67,584,452	236,674,142
Add: Net allocations issued in 1989	26,034,131	38,970,991	26,150,767	91,155,889	67,523,454	41,085,169	199,764,512
Deduct: Allocations issued for future years	76,517,646	72,357,917	47,014,474	195,890,037	131,878,996	108,669,621	436,438,654
	42,248,467	31,837,982	27,112,629	101,199,078	75,178,702	62,309,090	238,686,870
Allocations issued for 1989	34,269,179	40,519,935	19,901,845	94,690,959	53,190,819	46,352,920	194,243,698
Deduct: Allocations utilized in 1989	22,375,821	26,970,731	19,787,360	69,133,912	47,220,708	40,966,397	157,321,017
Balance of unspent allocations for current year	11,893,358	13,549,204	114,485	25,557,047	5,979,111	5,386,523	36,922,681
Add: Allocations issued for future years	42,248,467	31,837,982	27,112,629	101,199,078	75,178,702	62,309,090	238,686,870
Balance of unspent allocations as at 31 December 1989	54,141,825	45,387,186	27,227,114	126,756,125	81,157,813	67,695,613	275,609,551

Annex II

Summary of the status of funds of the executing agencies at 31 December 1989 (trust funds)

(US dollars)

OPERATING FUND STATEMENT - TRUST FUNDS	UN	UNDP/OPS	WMO	ILD	UNESCO	FAO	GOVT	UNFPA	NGOS	TOTAL
Balance as at 31 December 1988	(370,209)	0	0	(3,285)	0	204,238	0	(769,516)	0	(938,772)
Add:	0	0	0	437,773	27,519	370,105	199,779	2,470,982	1,210,768	4,716,926
Miscellaneous income	0	0	0	0	0	0	0	0	0	0
Deduct:	(370,209)	0	0	434,488	27,519	574,343	199,779	1,701,466	1,210,768	3,778,154
Expenditure for 1989	1,036,336	0	173,157	466,450	27,519	365,455	199,779	2,732,575	1,210,768	6,212,039
Balance as at 31 December 1989	(1,406,545)	0	(173,157)	(31,962)	0	208,896	0	(1,031,109)	0	(2,433,885)
Represented by: Cash at bank & on hand	0	0	0	0	0	349,531	0	0	0	349,531
Accounts receivable	0	0	0	0	24,570	0	0	0	0	24,570
Deduct: Accounts payable	1,170,823	0	118,964	0	3,166	0	0	0	0	1,292,953
Unliquidated obligations	235,722	0	54,193	31,962	21,404	140,643	0	1,031,109	0	1,515,033
Balance as at 31 December 1989	(1,406,545)	0	(173,157)	(31,962)	24,570	140,643	0	(1,031,109)	0	(2,807,986)
Balance as at 31 December 1989	(1,406,545)	0	(173,157)	(31,962)	0	208,896	0	(1,031,109)	0	(2,433,885)
STATEMENT OF UNSPENT ALLOCATIONS										
Balance as at 31 December 1988	1,185,865	22,895	242,002	524,873	107,983	1,279,915	686,418	2,837,183	1,352,211	8,239,345
Add: Net allocations issued in 1989	531,431	0	1,021,740	802,871	105,644	48,379	1,995,635	5,565,433	1,126,457	11,197,590
Deduct: Allocations issued for future years	1,717,206	22,895	1,263,742	1,327,744	213,627	1,328,294	2,682,053	8,402,616	2,478,668	19,436,935
Balance as at 31 December 1989	622,832	0	850,897	808,335	134,200	1,023,319	1,228,182	3,678,848	873,156	9,219,769
Balance as at 31 December 1989	1,094,464	22,895	412,845	519,409	79,427	304,975	1,453,871	4,723,768	1,605,512	10,217,166
Deduct: Allocations utilized in 1989	917,112	0	153,236	412,788	24,353	322,786	191,534	2,612,113	1,193,273	5,828,195
Balance of unspent allocations for current year	177,352	22,895	259,609	106,621	55,074	(18,811)	1,262,337	2,111,655	412,239	4,388,971
Add: Allocations issued for future years	622,832	0	850,897	808,335	134,200	1,023,319	1,228,182	3,678,848	873,156	9,219,769
Balance of unspent allocations as at 31 December 1989	800,184	22,895	1,110,506	914,956	189,274	1,004,508	2,490,519	5,790,503	1,285,395	13,608,740

Note: This statement is a summary of the individual financial statements submitted by the executing agencies and does not represent a consolidated statement in accordance with normal accounting procedures.

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Annex III

Status of funds advanced to Governments for the year ended 31 December 1989
(US dollars)

Region/Country	Balance of Advances at 1 Jan. 1989	Advances by UNFPA during 1989	Expenditure reported by Governments against advances during 1989	Outstanding balance of advances at 31 Dec. 1989
<u>Africa</u>				
Benin	19,555	0	0	19,555
Botswana	0	16,661	6,438	10,222
Burkina Faso	21,194	0	18,619	2,575
Burundi	0	22,552	317	22,235
Comoros	28,337	37,912	94,454	(28,206)
Cote d'Ivoire	111,716	0	111,716	0
Ethiopia	49,247	246,222	156,240	139,229
Ghana	0	3,662	0	3,662
Kenya	252,760	492,560	381,210	364,110
Liberia	0	45,621	0	45,621
Madagascar	47,505	44,095	83,505	8,279
Mali	97,643	97,990	144,715	50,918
Mauritania	15,342	45,493	15,342	45,493
Mauritius	9,239	4,150	12,509	880
Malawi	167,366	103,470	83,907	186,929
Nigeria	316,811	235,668	64,959	487,520
Rwanda	55,000	124,494	55,000	124,494
Senegal	39,150	397,291	21,508	414,932
Seychelles	21,550	0	0	21,550
Sierra Leone	4,339	0	0	4,339
Tanzania, United Republic of	265,076	255,978	0	521,053
Zambia	17,906	10,000	17,906	10,000
Regional total:	<u>1,539,736</u>	<u>2,183,818</u>	<u>1,268,162</u>	<u>2,455,392</u>
<u>Arab States and Europe *</u>				
Egypt	328,050	268,569	388,399	208,220
Jordan	97,296	313,712	88,249	322,759
Morocco	58,250	601,748	510,997	149,001
Sudan	7,750	9,825	0	17,575
Syrian Arab Republic	65,914	18,800	5,361	79,353
Tunisia	23,771	222,196	173,212	72,755
Yemen	11,563	132,790	53,510	90,844
Bulgaria	0	34,069	0	34,069
Hungary	30,460	64,325	48,000	46,785
Malta	0	100,000	54,043	45,957
Poland	0	78,195	60,472	17,723
Portugal	15,017	89,470	16,959	87,528
Turkey	<u>67,393</u>	<u>94,107</u>	<u>137,725</u>	<u>23,775</u>
Regional total:	705,463	2,027,807	1,536,925	1,196,345

* Formerly Middle East and the Mediterranean and Europe

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Annex III (continued)

Status of funds advanced to Governments for the year ended 31 December 1989
(US dollars)

Region/Country	Balance of Advances at 1 Jan. 1989	Advances by UNFPA during 1989	Expenditure reported by Governments against advances during 1989	Outstanding balance of advances at 31 Dec. 1989
<u>Asia and the Pacific</u>				
Bangladesh	863,825	1,018,192	936,894	945,123
Fiji	33,962	12,191	31,757	14,395
India	1,377,172	905,882	2,011,936	271,117
Indonesia	2,435,107	2,164,382	4,436,835	162,654
Kiribati	9,596	4,653	9,317	4,932
Lao People's Democratic Republic	146,590	56,439	203,029	0
Malaysia	106,426	405,717	289,121	223,023
Marshall Islands	0	99,990	99,990	0
Micronesia	0	1,629	0	1,629
Nepal	302,335	1,070,268	259,214	1,113,390
Pakistan	422,844	499,336	758,664	163,517
Philippines	501,955	164,873	460,789	206,039
Papua New Guinea	27,812	5,489	23,426	9,875
Republic of Korea	28,313	37,521	20,486	45,348
Sri Lanka	5,958	15,890	4,324	17,524
Thailand	19,636	733,202	488,595	264,242
Tonga	3,013	0	3,013	0
Trust Terr. Pacific	64,090	0	64,090	0
Vanuatu	17,317	1,980	10,444	8,853
Viet Nam	70,137	116,610	157,065	29,682
Regional total:	<u>6,436,087</u>	<u>7,314,245</u>	<u>10,268,989</u>	<u>3,481,343</u>
<u>Latin America and the Caribbean</u>				
Brazil	0	124,812	0	124,812
Dominican Republic	(615)	615	0	(0)
Ecuador	52,600	116,728	74,873	94,455
El Salvador	0	276,397	26,769	249,627
Guatemala	0	74,013	0	74,013
Guyana	0	14,400	0	14,400
Jamaica	232,551	0	0	232,551
Mexico	1,048,071	967,213	1,065,723	949,561
Paraguay	0	115,615	28,337	87,279
Uruguay	49,024	36,334	80,597	4,761
Regional total:	<u>1,381,630</u>	<u>1,726,127</u>	<u>1,276,298</u>	<u>1,831,458</u>
Grand total:	<u>10,062,916</u>	<u>13,251,996</u>	<u>14,350,375</u>	<u>8,964,538</u>

Annex IV

Status of audited financial reports on non-governmental organizations, intergovernmental institutions and other agencies for the year ended 31 December 1989

(US dollars)

Name of Organization/Institution	Amount Remitted (Advances)	Amounts Audited	Date of Audit
Agences Francais de Lutte Contre le Sida	50,000	0	-
Alan Guttmacher Institute	50,000	0	March 1990
Angie Brooks International Trust Fund	1,000	0	-
Arab Gulf Programme for the United Nations Development Organizations	100,000	0	-
Archbishopric of Quito	2,989	0	-
Asia & Oceania Federation of Obstetrics & Gynaecology	15,200	15,200	March 1990
Asian Forum of Parliamentarians on Population & Development	138,460	0	-
Asian Institute of Management	7,500	0	-
Asian Urban Information Center of Kobe	104,300	104,340	June 1990
Asociacion Mexicana de Estudios de Poblacion	15,245	-	-
Associazione Italiana Popolazione e Sviluppo	30,526	0	-
Association of Family Lay Workers	36,269	0	-
Association for Voluntary Surgical Contraception, Inc. (AVSC)	176,047	176,047	July 1990
AURAT Publication and Information Service Foundation	46,914	0	-
Australian National University	580,250	580,250	May 1990
Cayetano Heredia University	6,688	0	-
Center for Development Studies	544,823	0	-
Center for Population Communications - International (CPC-I)	95,315	0	-
The Centre for Development and Population Activities (CEDPA)	478,654	478,654	May 1990
Columbia University	59,039	0	-
Colegio de Mexico	50,639	0	-
Committee for Int'l Cooperation in Nat'l Research in Demography (CICRED)	200,419	200,419	April 1990
Commonwealth Secretariat	25,000	0	-
Deutsche Gesellschaft fuer die Vereinten Nationen	23,641	0	-
Family Care International	190,445	190,445	July 1990
Federacao Nacional dos Jornalistas Profissionais	20,780	0	-
Global Committee of Parliamentarians on Population and Development	150,000	50,000	October 1990
Hebrew University	41,190	41,190	January 90
Indian Association for the Study of Population	42,000	42,000	September 1990
Institute of Social Studies	388,028	388,028	September 1990
Inter-African Committee	173,900	173,900	April 1990
Inter-American Parliamentarian Group on Population	245,288	245,288	July 1990
Inter Press Service (IPS)	408,000	408,000	May 1990
International Association for Maternal & Neonatal Health (IAMANEH)	20,000	0	-
International Confederation of Christian Family Movements	15,000	15,000	March 1990
International Council of Voluntary Agencies	4,800	4,800	October 1990
International Council on the Management of Population Programmes	350,562	350,562	March 1990
International Federation for Family Life Promotion (IFFLP)	58,010	58,010	April 1990
International Geographical Union	13,000	13,000	March 1990
International Institute for Vital Registration and Statistics (IIVRS)	84,407	84,407	March 1990
International Organization for Chemical Sciences in Development	65,750	65,750	March 1990
International Organization of Consumers Unions	15,000	15,000	October 1990
International Planned Parenthood Federation (IPPF)	2,169,212	447,215	July 1990
International Statistical Institute (ISI)	74,133	0	-
International Union for the Scientific Study of Population (IUSSP)	420,000	420,000	June 1990

Annex IV (continued)

Status of audited financial reports on non-governmental organizations, intergovernmental institutions and other agencies for the year ended 31 December 1989

(US dollars)

Name of Organization/Institution	Amount Remitted (Advances)	Amounts Audited	Date of Audit Report
International Union for the Conservation of Nature & Natural Resources *	136,965	0	-
J. E. Austin Associates	52,140	0	-
Japanese Organization for International Cooperation in Family Planning	1,863,964	1,863,964	September 1990
John Snow, Inc. (JSI)	22,077	0	-
Johns Hopkins Program for International Education in Health	19,230	19,230	July 1990
Mainichi Shimbun	96,200	0	-
Management Sciences for Health	6,215	0	-
New Internationalist Publications	158,200	0	-
Non-Governmental Liaison Service (Geneva)	10,000	0	-
Peruvian Women's Centre "Floran Tristan"	857	0	-
Planned Parenthood of New York City, Margaret Sanger Center	744,337	0	-
Population Communication	6,000	6,000	April 1990
Population Concern	10,000	0	-
The Population Council	1,939,701	1,939,701	October 1990
Population Crisis Committee	257,054	257,054	April 1990
The Population Institute	320,000	320,000	September 1990
Press Foundation of Asia	114,200	114,200	March 1990
Prince Leopold Institute for Tropical Medicine	50,000	0	-
Program for the Introduction & Adaptation of Contraceptive Technology (PIACT)	2,640,167	2,640,167	May 1990
Programme of Support and Extension in Maternal Child Care	14,475	0	-
Royal Tropical Institute	144,138	0	-
Social Development Center	40,856	40,856	August 1990
Sociedade Civil Bem-Estar Familiar No Brasil	321,170	0	-
Society for International Development	79,000	79,000	September 1990
Soqosogo Vakamarama	46,744	46,744	July 1990
South Pacific Commission	1,039,284	1,039,284	June 1990
United Nations High Commissioner for Refugees (UNHCR)	30,897	0	-
Universite Catholique de Louvain	517,635	517,635	April 1990
Universite de Montreal	78,519	78,519	May 1990
Universite Laval de Quebec	43,678	43,678	September 1990
Universite Libre de Bruxelles (ULB)	860,920	860,920	June 1990
University of Michigan	49,740	0	-
World Association of Girl Guides and Girl Scouts	15,000	15,000	March 1990
World Assembly of Youth (WAY)	85,950	85,950	November 1990
World Bank	94,200	0	-
World Population Foundation	114,022	114,022	May 1990
Worldwatch Institute	50,000	50,000	June 1990
Youth for Development and Cooperation	5,000	0	-
Grand Total	19,866,958	14,699,429	

* Subsequently renamed The World Conservation Union